

THE
THIRTY-THIRD REPORT
OF THE
DEPUTY KEEPER
OF THE
PUBLIC RECORDS
AND
KEEPER OF THE STATE PAPERS
IN
IRELAND.

Presented to both Houses of Parliament by Command of His Majesty.



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14,587,

DUBLIN CASTLE,

31st July, 1901.

SIR,

I have to acknowledge the receipt of your letter of the 30th inst., forwarding, for submission to His Excellency the Lord Lieutenant, the Thirty-third Report of the Deputy Keeper of the Public Records and Keeper of the State Papers in Ireland.

I am, Sir,

Your obedient Servant,

(Signed),

D. HARREL.

The Deputy Keeper,
Public Record Office,
Four Courts.



THE THIRTY-THIRD REPORT
OF THE
DEPUTY KEEPER OF THE PUBLIC RECORDS
AND KEEPER OF THE STATE PAPERS
IN IRELAND.

TO THE RIGHT HONOURABLE THE EARL
CADOGAN, K.G.,

LORD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND.

MAY IT PLEASE YOUR EXCELLENCY.

I respectfully beg to submit my Report, under the direction of the Right Honourable the Master of the Rolls, and pursuant to the 24th section of the Public Records (Ireland) Act, on the proceedings had during the year 1900 in connexion with the Public Records of Ireland.

1. The valuable series of seventeenth century maps of Ireland preserved in this Office have, through the courtesy of His Majesty's Commissioners of Woods, Forests, and Land Revenues, received an important addition by the presentation of a large map of the "Government of Athlone," which, with other maps and manuscripts of the Headfort Collection, was acquired by the Commissioners in 1837 from the then representative of Sir Thomas Taylor, who was deputy Surveyor-General of Ireland in the reign of Charles II. The map, which was of very large size, consisted of several Barony maps of the Down Survey, with similar contemporary maps of about the southern half of the County of Roscommon, of which county no other such maps are known to exist. From long exposure in former times the map had become so much discoloured and injured as to be in its then state of little use. The Roscommon portion, especially, being drawn on inferior paper, has suffered greatly. The importance and historical interest of the maps, as well as the desire of making them available for purposes of more general research, induced Mr. Stafford Howard, C.B., the Commissioner in charge of the Land Revenues in Ireland,

through Mr. J. Harper Scaife, the representative of the Commissioners in Ireland, to present the map to this Office, authenticated copies being made for the use of the Land Revenues Department. The large map has been, as far as possible, carefully cleaned, re-mounted, and bound here, separated, in the process, into its original component parts.

2. The Commissioners had also acquired a number of Barony maps, which, though of the same age and character, differ in detail from the record series of the Down Survey. These appear to be, some duplicates, others, early copies of the series of Down Survey maps prepared for Sir William Petty, and which, in 1787, were copied in the Bibliothèque Royale at Paris by Col. Vallancey, for the Irish Government, to supply the defects caused by the disastrous fire of 1711, in the Record set of the Down Survey. Mr. Howard, through Mr. Scaife, has generously offered to this Office, for better preservation and more general utility, the Barony maps in the Land Revenue Office, on the like condition of being supplied with copies for use of that Office. The offer has been gratefully accepted as to those maps, which appear to be duplicates of the originals, and, therefore, of more value than the Vallancey copies already preserved here. The task of preparing the copies has been kindly undertaken by Major Haynes, R.E., of the Ordnance Survey Office, with the consent of the Treasury. This work was in progress at the end of 1900.

3. Among the Headfort Collection acquired by the Commissioners of Woods and Forests are also the volumes of the Civil Survey for many of the counties of Ireland. This survey consists of returns made in 1654--5 of the extent and value of the forfeited lands, and contains many facts not noted in the particulars and tables accompanying the subsequent mapped Down Survey. Mr. Howard, at the instance of Mr. Scaife, has most generously offered to make these Records also available to the public by placing them here, on the same condition, that copies should be furnished for use in the Land Revenues Office. The transcription of the books for Co. Donegal has been completed, and that of Co. Dublin was in progress at the end of 1900.

4. The Right Hon. the Earl Annesley having informed me that there were, in his library, a number of MS. books which he believed to be of a public character, I visited Castlewellan and examined them. I found fifty-one MS. volumes of a public nature, of which a brief catalogue is printed in the Appendix. Three of the volumes appear to have been originally books of the Irish Exchequer; twenty-seven belonged to the Trustees of Forfeited Estates, 1700-3, of which body Francis Annesley, an ancestor of Lord Annesley, was an active member. Twenty-one volumes form a remarkably fine set of the books of "Survey and Distribution," showing the disposition, under Charles II., of the ownership of the lands forfeited under the

Commonwealth. Other similar, but not identical, sets are preserved in this Office, in the Land Revenues Office, and in the Library of the Royal Irish Academy. Several of the Trustees' Books are duplicates of books here; others, however, would prove a desirable addition to the Records relating to that Board preserved in this Office. It is to be wished that these, as well as the three Exchequer books, should be placed with the similar Records in public custody. The books have been judiciously cared, and admirably preserved by Lord Annesley and his ancestors.

5. In the earlier part of the nineteenth century a practice became very common of having marriages celebrated in Dublin by degraded or unlicensed ordained clergymen of the Established Church. The practice was put an end to by the Marriage Act of 1844. Soon after that date Mr. John Samuels, the Registrar of the Archbishop, to secure them from being lost, purchased some of the books of entries kept by these persons. Later, his son, Mr. Arthur Samuels, secured several more. On the death of Mr. J. H. Samuels, the Archbishop's late Registrar, the books were offered by his representatives to this Office, and they were last year purchased with the consent of the Lords of the Treasury. The books are estimated to contain notes of some thirty thousand marriages, of which, in most cases, no other record exists; and all ranks and creeds seem to have taken advantage of this expeditious and generally inexpensive method of celebrating marriages. The entries are generally carelessly made. An index to these books is in course of preparation.

6. The Registrar of the Estate Duty Office, having stated that he held a number of old attested copies of Wills, offered to submit them for examination, to test if the originals had in all cases been returned to this Office. Those of 1812 have been examined, and were found to contain one the original of which has not been identified. It is proposed to continue the examination.

7. Mr. T. Pakenham Law, K.C., has deposited here, under section 16 of the Public Records Act, an original indenture dated 28th Oct., 1639, between Dorraghan M'Cooge and Philip Begoe, conveying lands in Co. Galway.

8. Mr. G. S. Cary informed me that he had purchased at the sale of the library of a local antiquary a number of Visitation Books of the Diocese of Cashel, for various years between 1664 and 1772, which originally belonged to the Registry of the Diocese. Mr. Cary has placed some of the books here, and has generously promised, ultimately, to present the collection to the Office.

9. Mr. T. George H. Green has deposited a Visitation Book of the Diocese of Dublin, 1841, which had been purchased by him.

10. A vacancy has been caused in the upper staff by the transfer of Mr. S. Watt to the office of the Irish Local Government Board. The vacancy had not been filled at the end of 1900. One searcher and one workman, who were Reserve men, were called out to the war, and their places were kept open. The former has returned to duty; the latter died in South Africa.

11. With the approval of the Master of the Rolls, and the sanction of the Treasury, two of the clerks have been engaged outside office hours on work for the Historical MSS. Commission, under the superintendence of Mr. C. Litton Falkiner, one of the Inspectors of Manuscripts under the Commission.

12. The Lords of the Treasury have consented to the increase of the pay of the inferior workmen from 15s. to 18s. a week, a reduction of one to be made in their number on next vacancy.

13. The convenience of Readers has been consulted in the erection by the Board of Works, at my request, of dressing-rooms and lavatories for lady and gentlemen Readers in connexion with the Literary Search Room.

Rep. xxxii.
par. 80-1. 14. In November I had the honour to submit to your Excellency's Chief Secretary, a scheme, approved by the Master of the Rolls, for a series of Irish Record publications, as suggested in my last annual Report.

15. Attention has been called to the fact that many of the earlier Reports of the Deputy Keeper of the Records in Ireland are now out of print. Before any proposal to reprint them is adopted I venture to suggest that as these Reports contain some matters that are not of permanent importance, or that have been superseded by later information, the desired object might be attained, at once more conveniently and economically, by reprinting in separate form such Indexes and Calendars as are contained in the Reports out of print, and by embodying so much other matter as may be of present and permanent value in a general Guide to the Records of Ireland.

16. At the request of the Record Branch of the General Post Office, London, transcripts were made for, and at the expense of that Department, of the Letter-books of the Chief Secretary's Office, Ireland, preserved here, relating to the business of the Irish Postal Service.

17. A map of the Curragh of Kildare, transferred from the Office of the Clerk of the Peace of that county, which, under the Curragh of Kildare Act, (1868), was directed to remain in that Office, and of which a copy was also received here from the Rolls Office, was, at the request of the Clerk of the Peace, returned to his care by order of the Master of the Rolls.

18. The examination and systematic arrangement of the large collections of Account and other books of the Vice-treasurer, Auditor, Teller, and other Officers of the Revenue in

former times, which was undertaken, some years ago, by Mr. MacEnery, has been completed. The Records are described in App. II. his Report in the Appendix.

19. On the occasion of the hurried removal of the Records of the former Landed Estates Record Office from the Custom House, in 1869, a considerable number of Records which want of time prevented from securing a more orderly mode of transfer, were put into sacks, and brought here in that manner. The examination and arrangement of the contents of these sacks has been commenced by Mr. Ratcliff, and is in progress.

Reception of Records.

There have been received, during 1900, the following classes of Records :—

20. From the Record and Writ Office, Chancery Division :—

Affidavits, with Index, 1879.
 Appearances, 1878–1879.
 Cause Book, 1879.
 Certificates, Chief Clerk, 1879 ; Index, 1874–79.
 of Scale, 1878–79.
 Claims, 1879.
 Consents, 1879.
 Decrees, Enrolled, 1861–79,
 Deed Roll, 1879.
 Defences, 1879.
 Fiats, Queen's Bench, Exchequer, and Common Pleas, 1871–74.
 Miscellaneous Documents, Index to, 1867–74.
 Motions, Landed Estates Court, 1879.
 Notices of, 1879.
 Notices, 1879.
 Orders, Index to, 1879.
 Lord Chancellor's Court and Chamber, 1879.
 " Rolls Court and Chamber, 1879.
 " Side Bar, 1879.
 " Vice-Chancellor's Court and Chamber, 1879.
 " and Notices, 1879.
 (L.E.C.) Register of Service of, 1879.
 Patent Roll, 1879.
 Petitions, with Index, 1879.
 of Appeal and Answers thereto, 1878–79.
 Precipes, 1878–79.
 Receivers' Accounts, 1879 ; Index, 1874–79.
 Recognizance Roll, 1879.
 Recognizances, Original, 1879.
 Reply and Joiner of Issue, 1878–79.
 Rule Book, 1879.
 Solicitors, Documents on Admission of, 1879.
 " Licenses, Affidavits for the perfection of, 1878–79.
 Summons, 1879.
 Writs of Summons, 1879.
 " Returned, 1866–79.

21. From the Land Judges' Court, Chancery :—

Affidavits, 1879 ; Alphabetical and Numerical Lists of, 1879.
 Appearance Book, 1878–79.
 Bespeak Book (Affidavit and Record), 1878–80.

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Building Leases, Copies of, 1879.
Cash Receipt Book, 1878--79.
Conveyances, Copies of, 1879.
Declarations of Title, 1879.
Miscellaneous Documents and Consents, 1878--79.
Notices to Tenants, 1878--79.
Order Book, Miscellaneous, 1878--79.
 Survey, 1875--78.
Orders, Partition, 1878--79.
Paymasters' Certificates, 1879.
Petitions, 1879.
 for Building Leases (with Maps), 1879.
Petition for Building Lease under Settled Estates Act (1877), 1879.
Record of Proceedings, 1878--79.
Rentals (Flanagan), 1879.
 (Ormsby), 1878--79.
 (Registrar's Office), 1879.
Sales Book (Court), 1877--79.
 Private Proposals, 1879.
Schedules of Incumbrances, Draft Final, 1879.
 (Flanagan), 1879.
 (Ormsby), 1879.

22. From the Office of Registrar in Lunacy :—

Accounts ; Affidavits ; Reports and Petitions, 1879.

23. From the Office of the Registrar of Judgments :—

Memorandums of Judgments and other Incumbrances affecting Real Estate, 1879.
Memorandums of Judgments obtained after 15th July, 1850, 1879.
Memorandums of Satisfactions, 1879.
Registers of Judgments, Revivals, Rules, and Orders, after 15th July, 1850, 1878--79.
Requisitions for Searches, 1879.

24. From the Consolidated Taxing Office :—

Costs Certified (Master Coffey), 1879.
 " " Receivers' Accounts (Master Coffey), 1879.
 " " Solicitor and Client (Master Coffey), 1879.
 " " (Master FitzGerald), 1878--1879.
 " " (Master Hearne), 1879.
Costs, Chancery Certifying Book (Master Coffey), 1878--79.

25. From the King's Bench Division (Bankruptcy) :—

Day List Book (Chief Clerk and Chief Registrar), 1879.
Debtors' Summonses, 1879.
Files (Arrangement), 1879 ; Index, 1873--79.
 " (Bankruptcy), 1879 ; Index, 1873--79.
Insolvency, Declarations of, 1879.
Note Books :—
 " " Chief Clerks, 1878--79.
 " " " (Title), 1875--80.
 " " " Registrar's, 1878--79.
 " " " Registrar Doyle, 1878--79.
 " " " Fagan, 1878--79.
Petitions not proceeded with (Arrangement and Bankruptcy), 1879.
Precipes on Issuing Execution and Fi. Fa., 1879.

26. From the King's Bench Division (Probate) Principal Registry :—

Administration Bonds, and Papers leading to Grants ; Affidavits leading to Citations ; Affidavits of Script, 1879.
 Cause Book, 1873--79.
 Contentious Papers ; Costs, Taxed Bills ; Day Book ; Grant Books, Intestates, Probates, Special and unadministered, Wills annexed ; Grant Books. District : Intestates, Probates, 1879.
 Letter Book, 1878--79.
 Matrimonial Cause Papers, 1879.
 Probate Records (Bound), 1879.
 Rule Books (Court), 1879.
 " (Registrars), 1876--79.
 Schedules, 1879.
 Side Bar Order Book, 1876--79.
 " (Renunciations), 1877--80.
 Stamp Office Certificates, 1879.
 Will Books, 1879.
 " (District), 1879.
 Wills, 1879.
 " (Unproved), 1879.
 " and Administrations (Calendar), 1879.

27. From the Armagh District Probate Registry :—

Caveats ; Grant Book ; Renunciations ; Wills and Papers leading to Grants of Probate and Administration ; Wills (Unproved), 1879.

28. From the Ballina District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration, 1879.

29. From the Belfast District Probate Registry :—

Grant Book, Probates, 1877--79.
 Caveats ; Renunciations ; Wills and Papers leading to Grants of Probate and Administration, 1879.

30. From the Cavan District Probate Registry :—

Caveats ; Wills and Papers leading to Grants of Probate and Administration ; Wills (Unproved), 1879.

31. From the Cork District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration, 1879.

32. From the Kilkenny District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration, 1879.

33. From the Limerick District Probate Registry :—

Grant Book, Administrations with Will annexed, 1865--79.

Intestate Administrations, 1875--79.

Wills and Papers leading to Grants of Probate and Administration, 1879.

34. From the Londonderry District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration ; Wills (Unproved), 1879.

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35. From the Mullingar District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration ; Wills (Unproved), 1879.

36. From the Tuam District Probate Registry :—

Caveats ; Wills and Papers leading to Grants of Probate and Administration, 1879.

37. From the Waterford District Probate Registry :—

Wills and Papers leading to Grants of Probate and Administration ; Wills (Unproved), 1879.

38. From the Irish Land Commission :—

Clonfert and Kilmaeduagh Diocese, Map of,
" 1748. " " " Renunciations and Certificates, 1720--

Cloyne Diocese, Map of,
Dublin Province, Names of the Deaneries, Dignities, &c., in the gift of the Crown, c 1710.

Dublin Diocese, Renunciations and Certificates, 1719--1753.

Ecclesiastical Returns, Parochial Unions, 1831.

Elphin Diocese, Registry Book, 1638--1682 ; Will and Grant Book, 1760--1765.

Kilfenora Diocese, Map of,

Killaloe Diocese, Penance, 1735 ; Excommunications, 1749--1761 ; Renunciation, 1719.

Letters Patent of Grants of Rectories, 1679--1856.

Revenue and Patronage Enquiry, Returns to the Commission by Parish Clergymen, 1832.

St. Nicholas Within, Dublin, Deeds, &c., relating to the Church of, 1234--1859.

St. Patrick, Dublin, Entry Book relating to the Estate of the Petty Canons of, 1467--1805.

Tuam Diocese, Penances, 1696--1742 ; Account and Affidavit, 1719 ; Renunciations and Certificates, 1727--1791.

Waterford and Lismore Diocese, View of the Temporalities and Spiritualities of, 1660.

39. From the Crown and Peace Office of the County of Armagh :—

Appeals to Assizes, 1879.

Civil Bill Papers, 1878--79.

Coroners' Inquests ; Crown Files at Assizes and Quarter Sessions ; Fishery Papers ; Jurors' Lists ; Landlord and Tenant (1870) Act, Papers ; Maps, Plans, Awards, &c. ; Presentment Books ; Presentments ; Proclamations ; Querv Books, 1879.

Renewal Affidavits, 1878--79.

Spirit Licence Notices, &c. ; Voters' Lists, 1879.

40. From the Crown and Peace Office of the County of Carlow :—

Civil Bill Books, 1852--76.

Civil Bill and Ejectment Books (Judges), 1875--1879.

Coroners' Inquests, 1879.

Criminal Returns, 1840--65.

Crown Book at Assizes, 1866--85.
 " " " Quarter Sessions, 1872--86.
 " and Civil Files at Quarter Sessions, 1835, 1879.
 " Files at Assizes, 1879.
 Deeds and Leases, 1711--1832.
 Dog Licence Book, 1876--78.
 Equity Civil Bill Book, 1878--83.
 Freeholders' Application (Court) Books, 1829--46.
 Information Book at Assizes, 1850--80.
 " " " Quarter Sessions, 1848--81.
 Landlord and Tenant (1870) Act, Books, 1871--85.
 Magistrates' and Cess Payers' Declarations, 1869--71.
 Magistrates, Lists of, &c., 1836--63.
 Maps, Plans, Specifications, 1779--1874.
 Miscellaneous Books and Papers.
 Presentment Books, 1846--77.
 " (Contractors) Book, 1836--51.
 " (Schedule and Abstract) Books, 1852--79.
 Presentments, 1828--79.
 Publicans' Licence Registers, 1812--14, 1868--86.
 Sessions (Petty) Clerk Papers, 1836.
 Surveyor's Account Book, 1861--70.
 Voters' Lists, 1871--78.

41. From the Crown and Peace Office of the County of Cavan :—

Appeals to Assizes, Civil Bill Books, and Papers, 1879.
 Coroners' Inquests, 1878--79.
 Crown Book at Assizes, 1877.
 Crown Book at Quarter Sessions, 1879.
 Crown Files at Assizes, and Quarter Sessions ; Equity Civil Bill Papers and Book ; Jurors' Books, and Lists ; Landlord and Tenant (1870) Act, Papers ; Magistrates Commission ; Presentment Books and Abstract, 1879.
 Process Servers' Books, 1872--79.
 Publican's Licence Application Book, 1870--79.
 Publican's Licence Notices ; Renewal Affidavits ; Voters' Lists, 1879.

42. From the Crown and Peace Office of the County of Down :—

Appeals to Assizes, 1873--79.
 Belfast Harbour Commissioners' Reports, 1876--79.
 Civil Bill Books, 1878--79.
 Civil Bill Papers ; Crown Book at Assizes ; Crown Files at Assizes, and Quarter Sessions, 1879.
 Equity Civil Bill Proceedings, 1878--79.
 Jurors' Lists ; Landlord and Tenant (1870) Act, Papers, 1879.
 Magistrates' and Cess Payers' Declarations, 1878--79.
 Maps, Plans, Awards, &c. ; Presentment Books ; Presentments, 1879.
 Publicans' Licence Register, 1872--78.
 Query Books ; Renewal Affidavits ; Voters' Registers, Lists, &c., 1879.

43. From the Crown Office of the County and of the County of the City of Dublin :—

Commission Patents at Assizes, 1868, 1878.
 Coroners' Inquests, 1876--78.
 Crown Books at Assizes, 1869--79.
 " Files at Assizes, 1879.
 Fees Received Book, 1868--74.

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Indictments, 1874.
Presentment Books, 1873--79.
Presentments, 1876--79.
Witnesses' Expenses Book, 1872--79.

44. From the Peace Office of the County of Dublin :—

Appeals from Quarter Sessions ; Appeals to Quarter Sessions ; Arms Licence Lists ; Civil Bill Papers ; Convictions, Records of, 1879.
Crown and Ejectment Book, 1878--79.
,, Files at Quarter Sessions, 1879.
Ejectment Book, 1873--79.
Jurors' Fines, Petitions against, &c., 1879.
Landlord and Tenant (1870) Act, Papers, 1874--79.
Magistrates' and Cess Payers' Lists ; Maps, Plans, Awards, &c. ; Renewal Affidavits ; Voters' Lists, Claims, &c., 1879.

45. From the Peace Office of the County of the City of Dublin :—

Appeal Book, 1876--78.
Appeals to Quarter Sessions ; Arms Licence Lists ; Civil Bill Book and Papers ; Records of Convictions ; Return of Criminals ; Crown Files at Quarter Sessions ; Ejectment Book ; Friendly Brothers' Memorials ; Jurors' Books ; Maps, Plans, Awards, &c. ; Presentments, Schedules of Applications, 1879.
Publicans' Licence Books, 1874--78.
,, Notices, &c., 1878--79.
Record Court Papers ; Voters' Lists, Claims, &c., 1879.

46. From the Crown and Peace Office of the County of Fermanagh :—

Appeals to Assizes ; Civil Bill Books, and Papers ; Coroners' Inquests, 1879.
Crown Files at Assizes, 1877--79.
,, „ „ Quarter Sessions, 1879.
Ejectment Book, 1875--79.
Ejectment Papers ; Landlord and Tenant (1870) Act, Papers ; Maps, Plans, Awards, &c. ; Renewal Affidavits ; Voter's Register, 1879.

47. From the Crown and Peace Office of the County of Kerry :—

Appeals to Assizes ; Attorneys' List, 1879.
Civil Bill Books, 1840--43, 1879.
„ „ Papers, 1879.
Crown Book at Assizes, 1879.
„ Books at Quarter Sessions (Judges), 1878--79.
Crown Files at Assizes, and Quarter Sessions, 1879.
Ejectment Book (Judges), 1878.
Explosive Act Notices, 1875.
Fishery Papers ; Jurors' Fines Papers ; Jurors' Lists ; Landlord and Tenant (1870) Act, Court Books, 1879.
Magistrates' and Cess Payers' Declarations, 1878--79.
Presentments ; Presentment Books ; Proclamations ; Protection Orders (Married Women), 1879.
Publicans' Licence Notices, and Register, 1878--79.
Query Books ; Renewal Affidavits ; Returns ; Voters' Lists, &c., 1879.

48. From the Crown and Peace Office of the County of Kildare :—

- Appeals to Assizes, 1879.
Cess Collectors' Appointments, 1875--78.
Civil Bill Papers ; Coroners' Inquests ; Crown Book and Files at Assizes ;
Crown Files at Quarter Sessions ; Jurors' Books, and Lists ; Maps,
Plans, Awards, &c. ; Presentments ; Probate Papers ; Process
Servers' Papers, 1879.
Publicans' Licence Notices, &c., 1878--79.
Query Books and Schedules of Presentments, 1879.
Trees, Affidavit to register, 1879.
Voters' Lists, &c., 1878--79.

49. From the Crown and Peace Office of the King's County :—

- Civil Bill Books, 1878--79.
Civil Bill Papers, 1879.
Coroners' Inquests, 1878--79.
Crown Files at Assizes and Quarter Sessions ; Deputy Lieutenants'
Qualifications, 1879.
Ejection Books, 1854--79.
Jurors' Lists ; Landed Property Improvement (1860) Act, Paper ; Land-
lord and Tenant (1870) Act, Papers ; Maps, Plans, Awards, &c. ;
Presentment Books, 1879.
Presentment Books (Abstracts and Schedules), 1874--75.
Presentments ; Publicans' Licence Notices, 1879.
Query Books, 1874--79.
Renewal Affidavits ; Voters' Lists, 1879.

50. From the Crown and Peace Office of the County and City of Limerick :—

- Appeals to Assizes ; Arms Licence Lists, 1879.
Civil Bill Books, 1878--79.
" " Papers, 1879.
Coroners' Inquests, 1879.
Crown Book at Assizes, 1852--79.
" " " Quarter Sessions, 1875--79.
Crown Files at Assizes and Quarter Sessions ; Equity Civil Bill Papers ;
Fishery Papers ; Freemasons' and Friendly Brothers' Memorials ;
Jurors' Books and Lists ; Landlord and Tenant (1870) Act, Papers,
1879.
Limerick Harbour (1867) Act, List of Ratepayers, &c., 1878.
Maps, Plans, Awards, &c., 1877--79.
Presentments ; Presentment Books ; Probate Papers ; Protection Order
(Married Woman), 1879.
Publicans' Licence Notices and Register, 1878--79.
Renewal Affidavits ; Sessions (Petty) Clerks' Election Papers, 1879.

51. From the Crown and Peace Office of the County and City of Londonderry :—

- Appeals to Assizes, 1879.
Civil Bill Books, 1878--79.
" " Papers, 1879.
Coroners' Inquests, 1877--79.
Crown Files at Assizes and Quarter Sessions, 1879.
Equity Civil Bill Books, 1878--79.
" " " Papers and Rule Books, 1879.
Fishery Papers, 1877--79.

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Jurors' Book (General) City ; Jurors' Lists ; Landlord and Tenant (1870) Act, Court Book and Papers, 1879.
Magistrates' and Cess Payers' Declarations, 1878--79.
Maps, Plans, Awards, &c., 1873--79.
Presentment Books (Contract), 1831--47.
" " (Grand Warrants), 1879.
" " (Schedules of Applications), 1879.
Presentments, 1879.
Process Servers' Books, 1869--79.
Publicans' Licence Notices, 1878--79.
Registrar's Note Book, 1878--79.
Re-swal Affidavits ; Report (Londonderry Gaslight Co.) ; Voters' Lists, Claims, and Objections, 1879.

52. From the Crown and Peace Office of the County of Longford :—

Civil Bill Book, 1878--79.
Civil Bill Papers ; Coroners' Inquests ; Crown Book at Quarter Sessions ; Crown Files at Assizes and Quarter Sessions, 1879.
Jurors' Books, 1873--74.
" Lists, 1873--79.
Magistrates' and Cess Payers' Declarations, 1873--79.
Presentment Books, 1860--79.
Publicans' Licence Notices, &c., 1872--79.
Query Books, 1850--79.
Returns (Crown Office), 1871--73.
Sessions (Petty) District Papers, 1873--74.

53. From the Crown and Peace Office of the County of Louth :—

Accounts (Carlingford Lough Commissioners), 1878--79.
Civil Bill Books, 1846--79.
" " Papers, 1878--79.
Coroners' Inquests, 1878--79.
Crown Book at Assizes (Drogheda), 1857--75.
Crown Files at Assizes and Quarter Sessions ; Fishery Papers ; Jurors' Books, and Lists, 1879.
Landlord and Tenant (1870) Act, Papers, 1871--79.
Magistrates' and Cess Payers' Declarations, 1879.
Maps, Plans, Awards, &c., 1878--79.
Presentments, 1879.
Publicans' Licence Notices, &c., 1878--79.
Sessions (Petty) Clerks' Papers, 1879.
Voters' Registers, Lists, &c., 1878--79.

54. From the Crown and Peace Office of the County of Mayo :—

Appeals to Assizes ; Attorneys' Lists ; Civil Bill Book and Papers ; Constable (High), Appointment, 1879.
Coroners' Inquests, 1878--79.
Crown Books at Assizes, 1879.
" " " " Quarter Sessions, 1877--79.
" " Files at Assizes and Quarter Sessions, 1879.
Deputy Lieutenants' Appointments, &c., 1879.
Ejectment Books, 1877--79.
Fishery Papers ; Jurors' Books and Lists ; Landlord and Tenant (1870) Act, Papers, 1879.
Magistrates' Lists, 1874--76.

Maps, Plans, Awards, &c.; Militia Returns; Presentment Books, Schedule and Query Books; Process Servers' Books, 1879.
 Publicans' Licence Notices, 1878-79.
 Renewal Affidavits; Returns, Orders, and Correspondence; Sessions (Petty) Clerks' Papers; Voters' Lists, &c.; Witnesses' Expenses Book, 1879.

55. From the Crown and Peace Office of the County of Meath :—

Appeals to Assizes, 1879.
 Arms Licence Application Notices, 1878.
 Civil Bill Book, 1878-79.
 " " and Ejectment Books (Judges), 1878-79.
 " " Papers, 1879.
 Coroners' Inquests, 1860--1879.
 Crown Books at Assizes; Crown Files at Assizes and Quarter Sessions; Equity Civil Bill Papers; Jurors' Lists; Magistrates' and Cess Payers' Declarations, 1879.
 Maps, Plans, Awards, &c., 1876-79.
 Presentment Papers (Certificates of Coroners' Inquests), 1857-71.
 Publicans' Licence Notices, 1879.
 Query Books, 1878-79.
 Renewal Affidavits, 1879.

56. From the Crown and Peace Office of the County of Monaghan :—

Accounts and Reports (Clones Gas Company), 1875-77.
 Appeals to Assizes and Quarter Sessions, 1879.
 Attorneys' Accounts, 1875-79.
 " Lists of, 1877-79.
 Bonds (Printing), 1873-79.
 Civil Bill Books, 1878-79.
 " Decree or Order Book, 1868-78.
 " Papers, 1878-79.
 Coroners' Election Qualification, 1878.
 " Inquests, 1879.
 Crown Books at Quarter Sessions (Chairman's), 1872-79.
 Crown Files at Assizes and Quarter Sessions; Ejectment Books; Equity Civil Bill Papers, 1879.
 Freemasons' Memorials, 1861-77.
 Jurors' Books and Lists; Landlord and Tenant (1870) Act, Papers; Magistrates' and Cess Payers' Declarations, 1879.
 Maps, Plans, Awards, &c., 1878.
 Presentment Books, 1879.
 " (Abstracts and Schedules), 1837-79.
 Presentments, 1879.
 Probate Papers, 1879.
 Process Servers' Books, 1877-79.
 Query Books, 1879.
 Renewal Affidavits, 1879.
 Returns and Correspondence, 1878-79.
 Spirit Licence Notices, 1878-79.
 Summons and Plaints, 1877-78.
 Voters' Lists and Registers, 1879.

57. From the Crown and Peace Office of the Queen's County :—

Appeals to Assizes, 1878-79.
 Civil Bill Book, 1875-79.

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Civil Bill Papers ; Coroners' Inquests ; Crown Files at Assizes and Quarter Sessions, 1879.
Jurors' Books, 1868-69.
Jurors' Lists ; Landlord and Tenant (1870) Act, Papers ; Magistrates' and Cess Payers' Declarations ; Maps, Plans, Awards, &c., 1879.
Miscellaneous Book (Informations, Bonds, &c., received), 1838-49.
Presentments ; Presentment Books (Abstracts and Schedules) ; Probate Papers, 1879.
Process Servers' Books, 1827-76.
Publicans' Licence Notices ; Query Book ; Renewal Affidavits, 1879.
Trees, Affidavits to register, 1878-79.
Voters' Lists, Claims, &c., 1879.

58. From the Crown and Peace Office of the County of Roscommon :—

Civil Bill Books, 1875, 1879.
" " Papers 1878-79.
Coroners' Inquests, 1873.
Ejectment Processes, 1878, 1879.
Renewal Affidavits, 1878, 1879.

59. From the Crown and Peace Office of the County of Sligo :—

Appeals to Assizes ; Arms Licence Application Lists ; Civil Bill Books and Papers ; Constabulary Papers, 1879.
Coroners' Inquests, 1878-79.
Crown Book at Assizes, 1879.
" " " Quarter Sessions, 1872-76.
" " Files at Assizes and Quarter Sessions, 1879.
Fines Account Book (Assizes), 1857-77.
Fishery Papers ; Jurors' Books and Lists ; Landed Property Improvement (1860) Act, Papers, 1879.
Landlord and Tenant (1870) Act, Papers, 1870-79.
Magistrates and Cess Payers' Declarations ; Presentment Books ; Probate Papers ; Publicans' Licence Notices, &c. ; Renewal Affidavits ; Sessions (Petty) Clerks' Papers, 1879.
Trees, Affidavits to register, 1858-59.
Voters' Registers and Lists, 1879.

60. From the Crown and Peace Office of the County of Tipperary :—

Civil Bill Books and Papers, 1879.
Coroners' Inquest, 1877.
Crown Book at Sessions (Thurles and Nenagh), 1868-79.
Crown Files at Assizes and Quarter Sessions ; Ejectment Processes ; Jurors' Petitions against Fines ; Jurors' Books and Lists ; Landlord and Tenant (1870) Act, Papers ; Presentments ; Probate Papers, 1879.
Process Servers' Books, 1876-79.
Protection Orders (Married Women), 1879.
Publicans' Licence Notices, &c., 1878-79.
Renewal Affidavits ; Sessions (Petty) Clerks' Papers ; P. S. District Papers ; Summons and Plaints Papers, 1879.
Trees, Affidavits to register, 1772-1879.
Trees, Register of, 1769-1808.
Voters' Lists and Registers, 1879.

61. From the Crown and Peace Office of the County of Westmeath :—

Appeals to Assizes ; Civil Bill Papers ; Coroners' Inquests ; Crown Books at Assizes ; Crown Files at Assizes and Quarter Sessions, 1879.
Ejectment Book (Moate), 1850-79.

Jurors' Books and Lists; Landlord and Tenant (1870) Act, Papers; Magistrates' and Cess Payers' Declarations; Presentments; Presentment Books, 1879.

Publicans' Licence Notices, &c., 1878-79.

Query Books, 1879.

Sessions (Petty) District Papers, 1879.

Trees, Affidavits to register, 1857-76.

62. From the Crown and Peace Office of the County of Wicklow:—

Civil Bill Book and Papers, 1879.

Coroners' Inquests, 1878-79.

Crown Files at Assizes and Quarter Sessions, 1879.

Jurors' Books, 1874-75.

Landlord and Tenant (1870) Act, Papers, 1879.

Presentments, 1879.

Protection Orders (Married Women), 1875-79.

Voters' Registers, Lists, &c., 1879.

63. The following donations have been received for the Library:—

From Rev. W. Reynell, B.D.: *London or Gentleman's Magazine*, 1794; *Hibernian Magazine*, 1772.

From T. P. Le Fanu, Esq.: Report from the Committee appointed to view the Cottonian Library and such of the Publick Records of this Kingdom as they think proper. 1732.

From the Master of the Rolls in England: Ten volumes of Record publications.

From the Deputy Clerk Register, Edinburgh: Five volumes of Record publications.

Buildings and Fittings.

64. Three Bays in Floor 4 in Record Treasury were fitted with metal fittings and shelving by the Board of Works.

The remaining part of the principal floor of the Record Treasury has been laid with tiles, completing this work.

Two new lavatories have been fitted up for readers, and one for workmen.

Fees and Public Business.

65. The stamps for fees on copies and inspections of Records by the public during the year amounted to £868 15s., being for—

	£	s.	d.
Inspections, 2,144,	...	...	107 4 0
Copies, 2,134 folios, at 1s.,	...	...	106 14 0
,, 25,330 folios, at 6d.,	...	...	633 5 0
,, countermanded before examination,	0	10	0
,, of maps,	...	...	21 2 0
	<hr/>		
	£	868	15 0
	B 2		

66. Fees to the amount of £50 3s. 6d. have been remitted on copies bespoken by Public Departments for the Public Service, viz.:—

	£	s.	d.
Crown Solicitor's Office, ...	...	...	10 6 0
Quit Rent Office, ...	...	...	10 4 0
Court of King's Bench, ...	...	...	8 8 0
Irish Land Commission, ...	...	...	8 3 0
Board of Public Works (Ireland), ...	...	4 17	0
Other Departments, ...	...	...	8 5 6
	<hr/>		
	£50	3	6

67. Inspections and searches, on behalf of Public Departments, have also been made without fees, as follows:—

Office of Arms, ...	...	...	...	174
Land Judge's Office, ...	...	...	...	143
King's Bench Division, ...	...	...	...	70
Quit Rent Office, ...	...	...	...	61
Board of Works, ...	...	...	...	36
Irish Land Commission, ...	...	...	...	25
General Register Office, ...	...	...	...	13
Lord Chancellor's Chambers, ...	...	...	...	11
Other Departments, ...	...	...	...	37
	<hr/>			
	570			

68. One hundred and eighty-five certificates were granted for examination of Records for literary purposes. Under these 3,401 volumes, or files of records, were produced for literary readers.

Arrangement and Preservation of Records.

Rep. xxxii.
par. 65. 69. The arrangement of the Equity Exchequer Bills has been continued from November, 1745, to November, 1752, and of the Answers from May, 1742, to June, 1752, comprising 2,808 fasciculi made up in 442 brown paper covered parcels.

Ib. par. 68. 70. The re-arrangement and consolidation into a single series of the Cause Papers from the former offices of the Masters of the Court of Chancery, known as Masters' Papers, have been completed, 417 bundles having been dealt with during the year.

71. The wills and papers leading to grants of Probate and Administration for the year 1878 were finally arranged in 56 zinc boxes, and the increment of similar records for the year 1879 was stamped and arranged in 60 zinc boxes.

72. Three hundred and fifty-six Bankruptcy files in portfolios, for the year 1879, have been stamped and labelled.

73. A quantity of miscellaneous letters and papers, known as the Roden papers, from the Auditor-General's Collection, has been sorted, arranged, stamped, and made up into 44 parcels. The Accounts current of the various Poor Law Unions with the Finance Committee, under the Relief Act, 1847, have been similarly sorted and arranged in 135 parcels.

74. The Patents for Inventions, 1897, have been arranged and bound in 155 volumes. One hundred and fourteen volumes of Records, and forty-seven volumes of Search Room Indexes have been rebound.

75. The mounting on guards and binding of the Parochial <sup>Rep. xxxii.,
par. 71.</sup> Returns has been continued.

76. Six hundred and sixty-nine bundles of Consistorial Records of several Dioceses, 10 bundles of Custodiam Orders, 84 bundles of Queen's Bench Records, 734 bundles of Census Returns for the year 1841, and 478 bundles of Census Returns for the year 1851 have been stamped and made up into brown paper covered parcels.

77. Fifty-two bundles of Chancery Masters' Deeds, and 10 bundles of See Leases of various dioceses have been flattened and folded to an uniform size; and 433 bundles of See Leases and Building Papers have been placed in new wrappers and labelled.

78. One hundred and thirty-six Plea Rolls of the King's Bench, 108 bundles of Landed Estates Court Records, and 279 bundles of Incumbered Estates Court Records have been cleaned, re-papered, and labelled.

79. The annual increment of Records from twenty-four offices of the Clerks of the Crown and Peace has been arranged and stamped; and a number of detached Informations and Indictments of the City and County of Dublin have been arranged in order of date.

Indexing and Calendaring.

80. Indexes have been made to a Will, Grant and Diocesan Registry Book, 1704--1736, of the Diocese of Cashel; to two Will Books, 1786--1790 and 1796--1799 respectively, of the Diocese of Derry; and to a Will Book, 1654--1709, a Grant and Diocesan Registry Book, 1660--1693, and a Grant Book, 1675--1695, of the Diocese of Ossory.

81. The remainder of the series of Marriage Licence Bonds of the Diocese of Cork and Ross, covering the period from 1751 to 1845, and the Marriage Licence Bonds of the Prerogative Court have been indexed and made accessible to the public.

82. The revised indexes to the Wills of the Dioceses of Ardfert and Aghadoe, and of Elphin, have been re-engrossed for public use. The index to Ossory Wills has been amplified by the interpolation of the wills received from the Kilkenny District Probate Registry in 1899; and the index to Prerogative Inventories by the addition of a number of inventories previously classed as cause papers of the Prerogative Court.

83. The index to Administration Bonds of the Diocese of Ardagh has been collated with the original bonds.

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84. A consolidated index to the Wills and Grants of the Court of Probate, 1858-1877, has been drafted, and is in process of arrangement. The index made to papers relating to Unions and Divisions of Parishes; and that to Unproved Wills from District Registries, have been engrossed for public use.

85. The work of indexing the Irregular Marriage Registers, which have been recently acquired (see par. 5), has been commenced.

86. A catalogue of the printed books in the library of this Department has been prepared.

Printing of Calendars, Indexes, and Records.

Rep. xxxii.,
par. 79 to 81.

87. Pending the receipt of authority to print the works suggested in my last report, progress has been made in preparing for press the text and translation of the Early Statutes, and in calendaring the Justiciary Rolls of the reign of Edward I.

Proceedings under Parochial Records Acts.

88. The Registers of Baptisms, Marriages, and Burials of fifteen parishes which had become attachable under 38 & 39 Vic., c. 59, by the death or resignation of the Incumbents, were included in the warrants of the Master of the Rolls for transfer to this Office. In four of these cases the books have been removed here; in six others they are retained in their parishes under Orders made under 39 & 40 Vic., c. 58; while five cases await completion of adequate arrangements in the parishes. The Records of S. Bridget, Dublin, also have been transferred, the building in which they were kept having been taken down, and the Retention Order previously made being consequently cancelled.

Rep. xxxii.,
par. 94.

89. In two cases Incumbents holding books under Retention Orders have adopted the suggestion made in my last Report of the desirability of securing the greater safety and increased utility of the older parish books by placing them in this Office. In one case—Shrule, diocese of Ardagh—the earliest register in a very fragmentary state, has been deposited here; in the second case the transfer was not completed until after the close of the year.

90. The Records of the Parishes transferred here comprise:

Parish.	County.	Vols.	Baptisms.	Marriages.	Burials.
Ballyclough,	Cork, . . .	2	1795-1900	1798-1848	1796-1900
Cummer and Kilmoylan, .	Galway, . .	1	1855-1879	—	—
Kilbrin and Liscarroll, .	Cork, . . .	■	1808-1899	1805-1845	1809-1898
Shrule,	Longford, . .	1	1727-1824	1727-1824	1795-1824
Templeomarus,	Cork, . . .	1	1834-1899	1842	1834-1880
S. Bridget,	Dublin, . . .	13	1633-1885	1639-1845	1636-1859

91. The parishes whose Records were included in warrants for transfer, but which keep them under Retention Orders, are:— Christ Church, Leeson Park, Dublin; Holy Trinity, Killiney; Inver and Larne; Killeshin; Kilrush; and S. Laurence and Holy Trinity, Limerick.

92. The number of Retention Orders, permitting the retention of Parish Records in approved receptacles in their respective parishes, which have been granted by the Master of the Rolls, is 592, of which 565 were in force at the beginning of 1901.

93. The Annual Reports required by the 6th section of the Parochial Records Act, 1876, from the clergymen to whose custody Records were committed under Retention Orders, were all duly received last year.

94. The Reports refer to injury from damp in nine cases. Suggestions have been made for protection of the books, which, it is hoped, may prove successful. The danger, however, from this source is very great in many of the country Vestry rooms. Books belonging to three parishes whose Records are held locally under Retention Orders, were repaired and rebound in this Office.

95. An additional volume for the parish of Desertserges, including entries from 1755 to 1836, has been found by the Incumbent, and formally committed to his care by supplementary order. A Vestry book of the parish of Killallon, 1820--1877, has been deposited here by the Rev. T. Rudd.

96. Complaints continue to be received from members of the public of the difficulty of obtaining information from Parish Records remaining in local custody. Two persons reported, during the year, that they had applied to parish clergymen for searches, but had been informed that the Records were not in their hands, although in each case books of the date required were in their custody. In both cases the books were found on representations being made from this Office. In another case a Record agent complained that repeated applications, extending over some months, to an incumbent, for permission to search his books, had failed to receive any attention. These instances afford further evidence of the public inconvenience resulting from retaining the older registers outside this Office.

State Paper Office.

97. During the year 1900 there were received from the Chief Secretary's Office the papers for the year 1890, in sixty-seven carton boxes, with one carton of additional papers of the year 1889. These papers have been examined, checked, and put up in fifty-two cartons, numbered 3,511 to 3,562. The Index and Registers for 1889 were received at the same time.

98. The Searches made for Government during the year amounted to 261.

99. An Index has been prepared to the Reports on Prisoners' Cases, 1777 to 1789. Progress has been made on the arrangement and indexing of the Papers for the period 1790 to 1800.

100. The papers of the Commissioners of Ministers' Money have been arranged, indexed, and parcelled. The arrangement of the papers relating to Tithe composition and applotment, 1824-35, has been commenced, and considerable progress made.

All which is humbly submitted to your Excellency as my Report.

Dated at the Public Record Office,
Dublin, this 25th day of July,
1901.

JAMES MILLS,

*Deputy Keeper of the Public Records and Keeper
of the State Papers in Ireland.*

I humbly certify to your Excellency that this Report is made by the Deputy Keeper of the Public Records under my direction, pursuant to the Statute.

A. M. PORTER, *M.R.*

APPENDICES.

APPENDIX I.

NOTES ON THE MANUSCRIPT VOLUMES IN THE POSSESSION OF THE RIGHT HON. THE EARL ANNESLEY, AT CASTLEWELLAN, Co. DOWN, IN MAY, 1900.

BOOKS CONNECTED WITH THE IRISH REVENUE:

Volume lettered "Ireland, 1560."—Particulars of the Revenue of Ireland for the year ended Michaelmas, 28 Elizabeth; with abstract of charges on the Revenue.

Ireland, Establishment, 1662.—Commences: "Propositions to be considered of by His Majesty concerning the government of Ireland, at Hampton Court, 22 June, 1662." Contains also entries of various matters connected with Irish Finance at this period.

"1664. The State of the Receipt of his Majesty's Revenue of Ireland, both certain and casual, by the Right Hon. Arthur, Earl of Anglesey, vice-treasurer and receiver-general of the said kingdom for one year ending 20 Mar. 1664." An original volume belonging to a series in the Record Office.

BOOKS OF THE COURT OF THE TRUSTEES OF FORFEITED ESTATES, appointed by English Act, 11 Will. III., c. 2.

Secretary's Minute Books of the Court of Trustees sitting at Chichester House:—

- Book 2.—6th Jan., 1700, to 20th Sept., 1701.
- „ 3.—22nd Sept., 1701, to 14th Aug., 1702.
- „ 4.—15th Aug., 1702, to 7th May, 1703.

There is not any series to correspond with these books in the Record Office collection.

Registrar's Minute Book.—No. 4, 23rd Jan., 1700, to 15th March, 1700. Appears to be a copy of one volume of the set of Rule Books of the Trustees in the Record Office.

Minutes taken by the Trustees.—Lib. 2. 3rd June, 1700, to 25th March, 1701.

Minutes of Discoveries offered to be made contains minutes of hearings when discoveries were proposed, and directions given by Trustees for proceeding in reference to them. These appear to correspond with the Minute Books of Discoveries in the Record Office.

Entry of Reports on Claims. Vols. 1, 2, and 3.—A duplicate set is in Record Office.

Alphabet to the printed list of Claims.—A similar list is in the Record Office.

Alphabetical List of Forfeiting Proprietors on whose Estates any Incumbrances are claimed.—Contains list of Proprietors, with numbers of the claims referring to their Estates. No similar book is in the Record Office.

A General Abstract of Incumbrances.—Contains tables of Incumbrances, Discoveries, and Equities of Redemption, affecting Forfeited Lands. A duplicate of a book in the Record Office.

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Incumbrances not reported. No. 4.—Tables similar to these in preceding book.

A Book of Securities.—Contains in tabular form tables of persons entering into security to the Trustees, for fulfilment of trusts.

First table for Receivers of rents, &c., with columns for Receivers' names; Names of Securities; Date of Bond; Penalty; County.

Another table is of persons who claimed lands and were permitted to occupy them pending decision on their claims, and who were bound to refund money received out of the lands should their claims afterwards be disallowed.

Entry of the Transcripts of the Acts of Parliament relating to the forfeitures.—Copies of the Private Acts passed in the English Parliament relating to Irish forfeited lands.

Book of Sales by the Trustees for the forfeited and other Estates and Interests in Ireland.—Two volumes, containing tables nearly identical with those in this volume, are in the Record Office.

Book of Outlawries against persons whose Estates were vested in the Trustees.—Contains alphabetical lists of persons outlawed, entered under Counties. No similar book remains among the Trustees' collection in the Record Office.

Entry of Petitions relating to the £21,000 to be distributed among Purchasers.—These purchasers were those who had acquired lands from the grantees of William III., before their grants were made void by the Act. The original Petitions are preserved in the Record Office, but no corresponding book.

Commissions, Orders, &c.—Entries of Commissions, Special Orders, Warrants, Appointment of Officers, &c., made by the Trustees.

Petitions to the Parliament and Reports thereon.—Entries of the several Petitions relating to the Irish forfeited lands, presented to the House of Commons the 19th May, 1701, with the Orders of Reference thereon to Sir Henry Shere, Fr. Annesley, and John Trenchard, the Trustees for said Forfeitures then in England, with their Reports on each petition.

Rent Roll of Forfeited Estates, No. 1.—A similar, though not identical volume is preserved in Record Office.

"Copy Book of Letters, 1685."—Contains no letters. It is occupied with entries of Crown rents received from lands in Co. Kerry.

The Collectors' Accounts for the year ending All Saints, 1700.—Table of lands by Counties, with name of late proprietor; present tenant; yearly rent; receipts; arrears.

Receivers' Cash Account.—Accounts of District Receivers of Rents, &c., of forfeited lands, under the Trustees.

Journal of the Accounts of the Irish Forfeitures, 1700--2.—An account of receipts and payments on account of the Trustees of Forfeitures.

Account of Debentures, from 27th May, 1703, to 23rd June following, cancelled by the Trustees. Lib. 5.—An Account of Debentures for arrears due to Officers in the Army, for transport service and for clothing the army, and for malt tickets paid into the receipt of Her Majesty's Exchequer in Dublin by the Purchasers of the Forfeited and other Estates and Interests in Ireland on account of the respective Purchase-money, from the 27th May to the 23rd June, 1703, and cancelled by the Trustees appointed by Act of Parliament made in England in the eleventh and twelfth years of the reign of King William III.

Trustees' Accounts laid before Parliament.—A Report by the Trustees to the House of Commons in England, with lengthy tables of Receipts and Disbursements. A draft or copy unsigned.

BOOKS OF SURVEY AND DISTRIBUTION.

Twenty-one volumes, forming a very good set of the books of particulars of forfeited lands prepared in the reign of Charles II. A similar, but not identical, set is in the Record Office.

APPENDIX II.

REPORT OF MR. M. J. MACENERY ON THE BOOKS OF THE TREASURY AND ACCOUNTING DEPARTMENTS OF IRELAND.

These Records, consisting of several thousand volumes now deposited in the Public Record Office of Ireland were transferred from the Landed Estates Record Office in the Custom House, which included the Record Branch of the Irish Treasury.

This report deals with the principal Records of the Irish Treasury previous to 1837, when the office of Vice-Treasurer was abolished. In addition to the classes dealt with here, the books transferred include a small collection of a minor and miscellaneous character consisting of rough books from which the items were posted into the principal Account Books; semi-private books containing entries of private as well as public transactions; and books of a strictly private character which were kept by some of the Treasury Clerks who acted as agents. These books were left in the Treasury, and were transferred with the Public Records to this Office.

The Treasury Records belong to a great department succeeded and, to some extent, represented, by the office of the Paymaster of the Civil Service, Dublin Castle. They contain a complete and detailed account of every transaction connected with the Irish Treasury from 1545 to 1837. They supply in a classified and accessible form the strength of the Civil and Military establishments, the names of the principal officials thereof, with their pay salary and allowance, and the names of such persons as have received any sums of money from the Irish Treasury through the Royal Bounty or for exceptional services. Classified accounts of the various sources of revenue and the sums received therefrom are also furnished.

The yearly increase of revenue and expenditure may be seen: at first the expenditure is met by the receipts, and as both increase the expenditure has a constant tendency to exceed the receipts. This tendency was met for a time by money received in aid of taxation from Annuities, Loans, and Lotteries; but, when the expenditure greatly exceeded the revenue, a National Debt was eventually established.

As Account Books they cannot materially differ from those of any great Accounting Department. To explain the systems adopted for receipt, payment, check, audit, and management, a brief sketch of the Irish Treasury and the principal changes in the mode of keeping the Public Accounts is supplied.

The Irish Treasury.

Previous to the end of the year 1793 this department was nominally vested in a Lord Treasurer, but the business was really conducted by the Vice-Treasurer, who was also styled Receiver-General, Paymaster-General, and Treasurer at War. The Lord High Treasurer nominally was the chief Judge in the Equity side of the Court of Exchequer, and by the Act 10 Hen. VII., c. 1, like power was conferred on the Treasurer of Ireland, as on the Treasurer of England, to appoint revenue officers; and he was directed to account yearly before the Barons of the Exchequer and such of the King's Council as should be appointed by the Lord Lieutenant, and the declaration thereof was to be certified into England.

Notwithstanding this enactment the functions of the Treasurer were very limited. The Vice-Treasurer, in the sixteenth century, got the most ample power with regard to the receipt and payment of public money; and the principal revenue officers were appointed by the Lords Lieutenant under their own Warrants. After 1793 the office of Treasurer was granted to Commissioners who held office until 1817, when the Treasuries in Ireland and England were united.

The Vice-Treasurer was primarily the proper officer, on receipt of the necessary warrants, to make all payments on the Civil and Military Lists ; he was also the proper person to receive payments into the Treasury and issue Acquittances. Associated with him in keeping the Public Accounts were the Auditor-General, the Clerk of the Pells, and the Chamberlains ; while the Teller of the Exchequer was his executive officer. The Vice-Treasurer was responsible for the receipt, issue and management of the public revenue, and was liable to account for the same. Under proper Warrants and authority he made the payments authorised by the Civil and Military Lists, and the various payments under the heads of Concordatum, and Appropriated Duties. He, or his Deputy, received all monies payable into the Exchequer and gave acquittances for same, and he was bound to pass his accounts before the Commissioners of Treasury Accounts and the Auditor-General. The Teller or Cashier acting under his orders received the monies and prepared the Acquittances. He also made payments of public money on authority of Debentures or Orders from the Treasurer or Vice-Treasurer prepared by the Auditor-General.

The office of Vice-Treasurer was abolished in the end of 1793 and Commissioners were appointed to execute the office of Treasurer and to carry on the duties hitherto performed by the Vice-Treasurer.

A Receiver-General and Paymaster-General was appointed subordinate to this Board, and with a view to perform under its directions the duties previously performed by the Vice-Treasurer. The Commissioners adopted as far as possible the methods of the English Treasury, and on the 31st December, three days after they had been sworn as Commissioners, they ordered the Commissioners of Revenue, the Postmaster-General, and the Commissioners of Stamp Duties to furnish weekly abstracts of the receipts, issues, and remains in their several departments. Instructions were also issued to the Auditor-General, Teller, and Clerk of the Pells ; but as the whole system was changed the following year it is not necessary to go into details.

The Act 35 Geo. III., c. 28, which received the royal assent on 5th June, 1795, regulated the receipts and issues of the Treasury, but the Act practically embodied the regulations made by the Treasury Board on the 26th February, 1795, and the new system was really in existence from that date.

The office of Receiver-General and Paymaster-General was abolished, and future vacancies in the offices of the first and second Chamberlains were not to be filled up. The Teller of the Exchequer became a most important officer in the new system.

A Receiver-General was appointed to receive all duties, aids, revenues and taxes collected and levied by the Commissioners of Customs and Excise, and he was to pay to the Teller, every week, all monies received by him on the previous week ; and, for the purpose of issue, receipt, and keeping reliable accounts thereof, the Auditor-General and Clerk of the Pells were associated with the Teller, and their duties are sketched below under the headings "Issue of Money," "Receipt of Money," and "Accounts and Check."

This arrangement continued without any serious modification except the introduction of the system of making all receipts and payments through the Bank of Ireland until 1817, when the Irish Treasury with all its incidents was merged in the Treasury of the United Kingdom. The powers of the Lords Commissioners of the Irish Treasury were then vested in the Lords Commissioners of the Treasury of the United Kingdom, and a Vice-Treasurer was again appointed to transact the revenue matters of Ireland in accordance with their directions. The Auditor-General and Clerk of the Pells were associated with the Vice-Treasurer in keeping the public Accounts until the abolition of their offices in 1822. From 1822 to 1837 the Vice-Treasurer, under instructions from the Lords of the Imperial Treasury, executed everything necessary for the issue, receipt and payment of the public money for civil and military purposes ; but in the year 1837 the Irish Treasury offices were abolished, and the Irish revenue became an integral part of, and subject to the same regulations as, the other revenue of the United Kingdom.

Issue of Money.

Previous to the end of 1793 payments on the Civil List were made on Debentures prepared and signed by the Auditor-General pursuant to the establishment letter, a copy of which was lodged with the Vice-Treasurer.

Payments on the Military List were made on Warrants prepared by the Commissary-General of Musters signed by the Lord Lieutenant, and countersigned by the Commissary-General.

Payments on Concordatum were made on Warrants from the Privy Council: they were not to exceed a certain amount, and were limited to special purposes. Payments of Appropriated Duties were made on Warrants from the Linen Board, or other parties entitled to receive them, and did not require a Government Warrant.

The Civil and Military Lists were the authority for all ordinary payments out of the Treasury. The Vice-Treasurer had no power to make payments not included therein without proper Warrants authorised or sanctioned by a King's letter. No Debentures or Warrants except those on Appropriated Duties were to be paid without being entered with and countersigned by the Clerk of the Pells.

Important constitutional changes were made in the year 1793. The King having surrendered his ancient power over the Hereditary Revenue the Act 33 Geo. III., c. 34, reciting this, enacted that a Consolidated Fund should be formed from the Hereditary Revenue and all Additional Duties, not appropriated; and in consideration of the surrender, it was enacted that a sum of £145,000 should yearly be paid thereout to meet the salaries and charges on His Majesty's Civil List, and a further sum to satisfy the Pension List.

Parliament for the first time got complete control over the finances of the country, and after March, 1794, supplies were voted by the Annual Appropriation Bill. To complete the change a Treasury Board was appointed, wholly responsible to the Irish Parliament.

The Board was authorised by the first Appropriation Act (34 Geo. III., c. 4) to make certain payments, and receive certain monies specified therein; and to issue the sum granted to His Majesty to meet the military and other services of the year as appropriated and allocated in the Act. While the Act was the ultimate authority for the payments, the immediate authority for the issue was two King's letters sent yearly when the Appropriation Bill was passed, one authorising the Civil, and the other the Military payments, specified in the Act.

The Commissioners forming the Treasury Board were appointed at the end of 1793, and regulated their process of issue according to the English method. They sent their orders to the Auditor-General who, having examined and registered them, sent on the orders for payment to the Teller. When the payment was made the Teller registered the order with the Clerk of the Pells.

A new system was started in February, 1795, which was established by Parliament in the following June, and thenceforth payments were made by the Teller as executive officer of the new Treasury Board.

The Commissioners were not to issue any money without the authority required in the Act, and the Bank of Ireland was to see that every draft from the Teller showed the particular service for which the same was drawn.

The Auditor-General having received Warrants from the Treasury Board prepared Debentures or Orders as his Warrants directed. In the case of orders, he submitted to the Treasury for signature a formal order for payment, and this was returned when the Board wished it to be paid. The amount and the fund for payment were then specified by the Auditor-General, and, after the order had been examined by the Clerk of the Pells, and had been perfected by the addition of his "examinatur et recordatur," it was sent to the Teller.

If the order was paid in full it remained with the Teller as his voucher, otherwise it was returned to the Auditor-General with a note of the part payment endorsed thereon.

This system continued until 1814, when new regulations were framed with the view of abolishing receipts and payments at the counter of the Exchequer, and causing them to be made through the Bank of Ireland: for every payment of public money the Teller issued his draft on the Bank of Ireland specifying the particular head of the service for which the payment was made, and every such draft was recorded in the office of the Clerk of the Pells and countersigned by him.

Money issued from the Treasury to Public Accountants in the neighbourhood of Dublin was obtained by drafts from the Teller on the Bank of Ireland in favour of the Accountants, and all such drafts were countersigned by the Clerk of the Pells. This and all other money received by Public Accountants was lodged immediately in Bank to their account, and they drew upon it for the several services comprised in their offices and duty, specifying the nature of the service and the particular head to which the sum mentioned was to be applied. Sums deducted for Pells, Poundage and Treasury Fees were to be carried to the credit of the public by the Auditor-General and Clerk of the Pells every week in the account of the Consolidated Fund of Ireland. Hospital Fees were treated in the same way, and subsequently applied to Kilmainham Hospital.

This continued until 1817, when the Irish Exchequer became merged in that of the United Kingdom, the Irish Treasury Board was abolished, and a Vice-Treasurer again appointed.

After 1817 money was issued on Warrants from the Lord Lieutenant to the Vice-Treasurer, by whom they were countersigned; and they were entered and marked by a person authorized by him. The Auditor-General on receipt of notice that such formalities had been complied with issued his order for payment on the Teller of the Exchequer, and the Warrant so dealt with was authority to him therefor. Irish Issues were recorded in the British Exchequer in order that the annual grants of Parliament should not be exceeded: for current services they were made from the growing produce of the Consolidated Fund in Ireland, in each quarter, and the Vice-Treasurer transmitted an account of such issues to the Lords of the Treasury, who issued their Warrant for repaying same to the Consolidated Fund.

After 10th October, 1822, the offices of the Auditor-General and Clerk of the Pells were abolished, and their functions devolved on the Vice-Treasurer. Under the new system Issues were divided into three kinds:—

- 1st. Permanent Charges on the Consolidated Fund.
- 2nd. Military Establishment annually provided for by Parliament.
- 3rd. Civil " " " " " "

The permanent charges on the Consolidated Fund consisted of Interest and Annuities charged on the Public Funded Debt, the Sinking Fund and the Civil List. The amounts of the two former having been calculated by the Loan Clerk and the Commissioners for reducing the National Debt, respectively, they were certified to the Lord Lieutenant by the Vice-Treasurer, and when His Excellency issued his Warrant to the Vice-Treasurer the latter issued his order on the Teller to pay the same.

The Vice-Treasurer had the distribution and record of the Civil List in his possession: prior to each quarter day he certified the charges of the establishment thereon to His Excellency and the money was issued as before—the Finance Accounts of the Civil List were kept yearly, the year ending on the 5th January. Charges under the authority of Acts of Parliament for salaries or fixed allowances were certified and issued as in the case of the Civil List, but for incidental expenses or disbursements application should be made to the Lord Lieutenant for his Warrant to the Vice-Treasurer to issue an order for payment on the Teller.

Advances from the Consolidated Fund by way of loan were made on Warrants originating with the Lord Lieutenant addressed to the Vice-Treasurer, who issued his order on the Teller to pay the same. The Teller's draft on the Bank of Ireland was countersigned by the Vice-Treasurer or his Deputy. The Teller deducted from salaries, allowances,

and pensions, such deductions as were previously made in the Office of the Pells and Auditor-General, subdividing them into Poundage, Pells, Hospital, and Treasury Fees, and transferring them to the credit of the Consolidated Fund.

With reference to the Military Establishment, the regimental Agents monthly, or as often as necessary, applied to the Secretary at War for the sums necessary for subsistence and the allowance to their regiments. The Secretary at War, having all the materials for that purpose, transmitted to the Vice-Treasurer a statement of the amounts payable to individuals and the sums necessary for the subsistence and payment of the land forces, and directed him to pay the proper amounts to the regimental agents. On receipt of the statement from the Secretary at War the Vice-Treasurer moved the Lord Lieutenant for his Warrant directing issues from the Bank of Ireland, and His Excellency directed that sufficient sums should be placed to the credit of the Vice-Treasurer as Paymaster of the Military Establishment in Ireland. The Vice-Treasurer, by drafts on the Bank of Ireland, then paid the army agents and several individuals the respective sums authorised, taking their receipts for same and deducting fees as before, which, at the close of each quarter, were transferred at the Bank to credit of the Consolidated Fund.

Money was issued to the Barrack, Commissariat, and Ordnance Departments, under Warrants from their respective Boards addressed to the Vice-Treasurer, who then directed the Teller to transfer such sums from his account in the Bank of Ireland to the credit of the respective Boards, and each Board made its own payments.

Army Extraordinaries arising out of emergencies were issued in the usual way on the Warrant of the Lord Lieutenant addressed to the Vice-Treasurer: copies of these Warrants were immediately transmitted to the Treasury and Secretary at War for sanction, and such sanction was annexed to the Lord Lieutenant's Warrant.

After the 24th December, 1822, the Secretary at War executed the duties previously performed by the Commissioners of Military Accounts and the Muster Master-General, but the establishment of military accounts continued until 5th January, 1824, in order to clear away the arrears of accounts.

With reference to Parliamentary Grants for the Civil Service, issues were made to Public Boards, Hospitals, Schools, miscellaneous services and civil contingencies, in the usual way, on Warrants from the Lord Lieutenant addressed to the Vice-Treasurer.

Every order from the Vice-Treasurer to the Teller was accompanied by the Warrant or authority on which it was made; the Teller entered thereon the number and amount of his draft on the Bank, and the draft required the counter-signature of the Vice-Treasurer. The Teller retained the Vice-Treasurer's order as his voucher; but returned the original Warrant or authority on which the order was made.

This system entirely ceased in 1837, the Exchequer offices in Ireland were practically abolished, the revenue of Ireland became an integral portion of that of the United Kingdom subject to the regulations of the Lords of the Treasury, and Issues were made on Warrants from the Lords of the Treasury addressed to the Comptroller of the Exchequer. A Paymaster of Civil Services in Ireland was appointed for making payments in detail, imprest money being advanced to him from the English Exchequer, for that purpose, under Warrants from the Treasury. Army payments were made by transfers from the account of the Comptroller-General of the Exchequer to that of the Paymaster-General at the Bank of Ireland.

Receipt of Money.

The public revenue of Ireland consisted of—

- I. Hereditary Revenue,
- II. Additional Duties,
- III. Appropriated Duties;

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but, with reference to the manner in which receipts were made and recorded, there was no difference between these classes of revenue.

Previous to 1794 they were received from the Collectors by the Vice-Treasurer, and he or his Deputy gave an acquittance which was entered by the Clerk of the Pells, the Chamberlains, and the Accountant-General; the acquittance was the discharge to the party making the payment. The money was received through the Cashier or Teller, who was a subordinate officer.

In 1794 the Teller became the executive officer of the new Treasury Board. He received no money without issuing a cheque receipt for it. This receipt was made out by the officer of the Auditor-General attending in his office, and was signed by him and witnessed by such officer and by the officer of the Clerk of the Pells. The Clerk of the Pells recorded the receipts, and was directed to furnish to the Auditor-General a daily account of the receipts into the Treasury.

There was a period of transition from January, 1794, to March, 1795, during which the Receiver-General and Paymaster-General, under directions from the Treasury Board, transacted business very much in the manner of the former Vice-Treasurers. In February, 1795, however, new regulations were made and instructions issued to the Receiver-General and Paymaster-General, Teller, Auditor, and Clerk of the Pells,

This system was established by law in June, 1795, when the post of Receiver-General and Paymaster-General was abolished, and a new officer entitled Receiver-General was appointed.

The Receiver-General received all duties, aids, revenues, and taxes collected by and levied under the authority of the Commissioners of Customs and Excise; and he paid weekly to the Teller of the Exchequer all monies received by him during the previous week, distinguishing under their proper heads the various receipts according to the Accountant-General's Abstracts.

The Teller was to give to him indented receipts for every such payment, which were to be recorded in the offices of the Auditor-General and Clerk of the Pells, and countersigned by both. Daily and weekly returns of receipts were to be sent by the Receiver-General to the Auditor-General, who was directed to record every receipt countersigned by him. A similar record was made by the Clerk of the Pells. Both were to examine weekly the Teller's accounts and issue certificates to the Lord Lieutenant and the Treasury Commissioners concerning the receipts, issues and remains. Half-yearly certificates were to be issued in like manner; and quarterly, half-yearly and yearly accounts, were to be sent by the Auditor (after having been approved of by him and them) to the Accountant-General.

The Accountant-General was directed to send weekly to the Lord Lieutenant and Treasury an abstract of the receipts, payments and balances, of the different revenue collectors; and similar abstracts were to be sent by the treasurers of the Board of Works and Barracks, Ordnance, Receiver-General of Stamps, and treasurer to the Post Office.

This system practically continued until the year 1814, when, instead of paying the sums received by him directly into the hands of the Teller, the Receiver-General paid them into the Bank of Ireland to the Teller's credit, and, on presenting the certificate received by him from the Bank, the Teller gave him an acquittance for the sum contained in the certificate: every such receipt or acquittance specified particulars, and was recorded and countersigned in the offices of the Auditor-General and Clerk of the Pells, as before. Money could only be received into the Exchequer in this way, and no acquittance could be valid except for money so received.

After 1822 it was again ordered that payments into the Exchequer, no matter of what kind, should be made into the Bank of Ireland to the credit of the Teller. The Cashier of the Bank gave a receipt to the party making the payment and debited the Bank for the amount in the Teller's account. The party then brought the receipt to the Teller, who prepared an Exchequer receipt, and it was not a complete acquittance to the party until countersigned by the Vice-Treasurer or his Deputy.

Every Exchequer receipt stated the amount and the account for which it was paid, was entered in the office of the Vice-Treasurer, and charged against the Teller. The account of the Bank for each week was furnished to the Vice-Treasurer.

This system of receipt practically continued until the abolition of the office of Vice-Treasurer in 1837.

Accounts and Check.

From the reign of Henry VIII. Commissioners were appointed from time to time by King's letter to examine and check the Accounts of the Vice-Treasurer, Board of Ordnance, and other great accounting Departments. The rolls of Finance Accounts as passed by these Commissioners, engrossed on parchment, extend from 1545 to 1822. The beginning of every account recites the Commission, and there is a certificate at the end signed by the Commissioners.

Previous to 1760 the Vice-Treasurer kept annual accounts as a rule, but from thence to 1794 he prepared and submitted to the Commissioners of Treasury Accounts, quarterly accounts of his receipts, issues, and the balance in his hand, together with the vouchers in support of same. The Commissioners, under their patents, were appointed to call for and examine these accounts, and, on being satisfied therewith, they signed them; but, before the accounts were fully discharged, they were liable to be reviewed by the Treasurer or Commissioners of the Treasury of Great Britain. Other accounts, such as those of the Board of Ordnance, Board of Works, and money advanced by Government by way of Imprest were formerly dealt with by the Commissioners of Treasury Accounts, but, at this period, the latter were subject to the Commissioners of Imprests and Foreign Accounts.

The Vice-Treasurer's accounts were first passed before the Auditor-General, and then before the Commissioners; his receipts were entered with the Clerk of the Pells, the Chamberlains, and the Accountant-General; his payments were entered with the Clerk of the Pells. The Vice-Treasurer delivered to the Auditor and Commissioners transcripts of his receipts, and similar transcripts were furnished by the Clerk of the Pells and the Chamberlains; and, when these were compared, they were a complete check on the accuracy of the Vice-Treasurer's transcripts, and showed whether he was fully charged with all monies received by him during the period of the account. The Vice-Treasurer also gave the Auditor-General a fair transcript of all his payments under the several heads of the establishment, with vouchers therefor, and a like account was given by the Clerk of the Pells; and when examined by the Auditor-General and engrossed on parchment, it was brought with the vouchers to the Commissioners of Accounts, who examined and signed it. This account remained with the Auditor-General, but a duplicate was given to the Vice-Treasurer as his "quietus est." The checks on the Vice-Treasurer's Accounts were thus quite complete; the books of the Clerk of the Pells and the Chamberlains were a check on his receipts, and not only was he obliged to furnish vouchers for his payments, but the Clerk of the Pells had an independent account of them. Furthermore, the authorities for his payments were in the hands of the Auditor-General and Commissioners of Accounts, and any payment made without proper authority was disallowed.

From 1794 under the newly appointed Treasury Board this system seems to have been maintained and continued until 1817, when the Irish Treasury was merged in the Imperial Treasury. Thenceforward the Vice-Treasurer was ordered to furnish an account of all Warrants which passed through his office during the year, and the same was laid before Parliament: like his predecessors, the Treasury Commissioners, he examined and signed the quarterly accounts of the receipts, issues, and remains of the Exchequer in Ireland, prepared by the Auditor, and transmitted

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abstracts of the same to the Treasury Board. He also furnished to the Commissioners of the Treasury, every week, a comparative view of the revenue paid into the Treasury, as formerly done by the Revenue Clerk of the Irish Treasury Board.

After the abolition of the Auditor-General's office, in 1822, all the accounts previously kept by him were kept and furnished by the Vice-Treasurer: he was directed—

- (a) Weekly and quarterly to make an abstract of the receipts, issues, and remains in the Irish Treasury, to compare them with the Teller, and to transmit copies thereof, pursuant to the Treasury minute of the 23rd May, 1822;
- (b) To prepare a quarterly account of the net produce of the Consolidated Fund paid into the Exchequer in Ireland, and the permanent charge thereon;
- (c) To prepare an account of sums issued out of the growing produce of the Consolidated Fund arising in Ireland, for the public service in Ireland;
- (d) To furnish particulars of Imprest money repaid into the Exchequer, and other monies received for the public; same to be transmitted within ten days after the expiration of each quarter;
- (e) To prepare a quarterly account of the funded debt in Ireland, with the annual charge thereon, which was to be transmitted to the Commissioners for redeeming the National Debt;
- (f) As soon as possible after each year ending the 5th January, to prepare and transmit to the Imperial Treasury, in triplicate, the following accounts, which were to be incorporated with the Finance Accounts of the United Kingdom:—
 - (1) An account, with appendices, of all sums paid into the Exchequer in Ireland on account of the public income;
 - (2) An account of the net produce of the Consolidated Fund paid into the Exchequer in Ireland, and the permanent charge thereon;
 - (3) An account of the public expenditure in Ireland, with appendices, and an account of the funded debt in Ireland, with the annual charge thereon;
 - (4) An account of the unfunded debt in Ireland and the demands outstanding, with appendices;
 - (5) An account showing how the grants for the Service of the year had been disposed of, distinguishing the various payments into proper heads;
 - (6) Accounts relating to the Treasury Department in Ireland, ordered by either House of Parliament.

He was also directed to take over from the Auditor-General and the Clerk of the Pells all the records and papers belonging to their departments. Appended is a classified account of the classes of books and records of the Accounting Departments.

ABSTRACTS.

Abstracts were primarily kept to supply in a classified form compendious views of the receipts and payments into the Treasury; but after 1741 their main object seems to have been to serve as a check on the Vice-Treasurer.

Receipts, Abstracts of.

Auditor-General's Abstracts, 1795.—Weekly Abstracts of Receipts into the Treasury.

Vice-Treasurer's Abstracts, 1748--1797.—Weekly Abstracts of Receipts into the Treasury, 1748--1797. Also Biennial and Annual Abstracts, 1779--1795.

Receipts and Payments, Abstracts of.

Accountant-General's Abstracts, 1789--94.—These give weekly Abstracts of receipts into the Exchequer. They furnish the state of the various Collectors' Accounts, showing the balance from the former week, receipts and payments, and new balance; or in case a Collector's Account has been overdrawn by the Exchequer, they give the amount.

Auditor-General's Abstracts, 1795--1822.—These books give the receipts and payments into the Treasury in a classified form. They consist of—

Printed quarterly and yearly abstracts,	...	1795--9
Printed weekly abstracts,	...	1795--1818
Written	...	1796--1823
,, daily	,,	1797

The abstracts described as written are generally entitled "rough abstracts," and the printed weekly abstracts are copies of the original abstracts which were forwarded weekly to the Treasury. In 1822 the office of Auditor-General was abolished, and his functions were afterwards discharged by the Vice-Treasurer.

Bank Abstracts.—These abstracts were furnished by the Bank of Ireland to the Treasury pursuant to order bearing date 8th February, 1794, and they give the state of the Teller's Weekly Account with the Bank. From 1794 to 1803 they merely give gross payments, receipts and balances, from thence to 1814 no abstracts were forwarded or they have not been preserved. Afterwards a new series of abstracts appears giving the names of the parties lodging money to the credit of the Teller.

First series,	...	1794--1803.
Second series,	...	1814--1837.

Board of Works Abstracts, 1805--11.—These are weekly abstracts kept by the Board of Works.

Ordnance Abstracts—see *Military : Ordnance Accounts*.

Pells Office Abstracts.—The Clerk of the Pells kept an account of the receipts and payments into the Treasury; and after 1795 he was directed in addition to his own account, to make up the Teller's accounts every Saturday, and to certify the receipts, issues, and remains into the Treasury every Monday. The Pells Office was abolished in 1822; but the Vice-Treasurer continued his functions, and the Vice-Treasurer's abstracts are accordingly treated as a continuation of the Pells abstracts after 1822.

Weekly abstracts,	...	...	...	1692--1829
"	"	(rough),	...	1772--1831
"	"	(printed),	...	1795--1800

Post Office Abstracts.—These were furnished pursuant to Treasury letter of the 31st December, 1793, and give weekly abstracts of Post Office receipts, payments to the Treasury, and balance; they extend from 1794--1817.

Receiver-General's Revenue Abstracts.—These were furnished pursuant to Treasury letter of 31st December, 1793. They show the state of the Collector's weekly accounts and whether a balance remained on hand or the account had been overdrawn. Previous to 1807 no distinction was made between Customs and Excise, but after this they appear with separate abstracts in the same volume. They extend as follows:—

Customs and Excise, 1797--1806	{ Customs, 1807--17. Excise, 1807--17.
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There is another series extending from 1799--1800 kept for showing how much of the Collectors' balances consisted of specie and how much of notes, and when the balances consisted entirely or partly of notes the banks by which they were issued are given.

A third series of comparative abstracts extending from 1801--5, and 1809--35, gives an account of the revenue paid weekly into the Exchequer, together with that for the corresponding week in the previous year.

Stamp Office Abstracts.—These were furnished pursuant to Treasury letter of 31st Dec., 1793, and contain weekly abstracts by the Receiver-General of Stamps, payments thereout to the Treasury and balance. They extend from 1794--1815.

Teller's Abstracts.—These are weekly abstracts of receipts, issues, and remains. Up to 1799 they are written and detailed, but afterwards they are similar to and kept in the same printed forms as those of the Auditor-General. They consist of—

Weekly abstracts, written and printed,	... 1794--1837
" " rough, ...	... 1796--1837

and there are also two books of Teller's receipts for 1836--7.

Treasury Abstracts.—These are weekly abstracts prepared or kept in the Treasury Office, and give an account of the receipts, payments, and balance. They are similar to the Pells abstracts for the same period, and previous to 1795 were kept by the Vice-Treasurer. They consist of—

Weekly abstracts, ... 1693--1795 (a few books are missing)
Quarterly abstracts, .. 1707--1751.

ADVANCES, see *Consolidated Fund*.

APOTHECARIES' HALL, see *Military : Medicaments*.

ARMY EXTRAORDINARIES, see *Military Accounts*.

AUDITOR-GENERAL, see *Fee Books, Letters, and Letter Books*.

CASH BOOKS.

These are very important, and include four series—Counter Cash Books, Deputy Receiver-General's, Teller's, and Treasury Cash Books.

Counter Cash Books, 1727--1837.—These seem to have served as actual receipt books up to 1800, and they contain receipts and payments of every kind made by the Cashier in the Treasury, together with the signature of the recipients up to that date.

The accounts are balanced weekly, and although the receipts and payments sometimes differ from the receipts and payments in the Treasury Cash Books the weekly balances are always the same, for the reason stated in the paragraph on the Treasury Cash Books.

The books are kept in order of date, and the items are entered promiscuously. They only contain receipts and payments made by Teller, and the books were prepared by his clerk. To understand the importance and character of these transactions see account of payments and receipts under *Payment and Receipt Books, Treasury*. Some books are missing.

Deputy Receiver-General's Cash Books, 1779-1785.—These contain transactions of the Deputy Receiver-General with reference to Bills received from Revenue Collectors, Agency to Pensioners on the Civil and Military Establishment, &c.

Teller's Cash Books, 1733-68, 1777-94.—At first the Teller would seem to have been a very subordinate officer with very limited powers, practically a mere Cashier. After 1794, while the Deputy Receiver-General was still nominally responsible, most of the duties practically devolved on the Teller, and the entries of his receipts and payments appear in the *Counter Cash Book*.

These books extend from 1733 to 1768, and from 1777 to 1794, and contain his receipts and payments. The Treasury was debited for his receipts and credited for his payments.

There are some other transactions with which the Teller had no official concern, and the books seem to have been kept to show how he stood personally with reference to the Treasury and other Government accounts.

Treasury Cash Books, 1689-1795.—These contain entries of every receipt and payment by the Treasury in respect of the public service and revenue. The accounts are kept weekly, and the balances are always the same as in the Counter Cash Books. Several receipts and payments were made without the instrumentality of the Teller, but as receipts for such purposes, e.g., forage, were immediately paid away, the weekly balance was not affected.

The accounts are classified, receipts and payments being entered under the proper heads of the accounts. They show the deductions for infirmary, poundage, hospitals, Pells. The earlier books show whether a payment was made by acquittance on a revenue collector or by cash at the Counter of the Exchequer. There is a column showing the page of ledger in which the item is entered, and a corresponding column in ledger shows the page of the cash book the entry was posted from. They cease in 1795, and, from that date, the ledgers refer to the page of the issue payment books. The series is very valuable as furnishing a record of the receipts and payments.

After 1757 there are two books for every year, each book containing the accounts for alternate weeks. Some books are missing at the beginning of the series, as well as those for the years 1757-8 and 1759-60.

CHAMBERLAINS, FIRST AND SECOND.—See *Receipt Books, Treasury Receipts*.

CIVIL CONTINGENCY ACCOUNT, 1802-3.

These books give the payments for civil contingencies, stating name of party, service, and amount paid. There is a rough duplicate for 1802.

CIVIL AND MILITARY ESTABLISHMENTS, 1577-1831.

These contain compendious accounts of the various heads of the public service in classified form, together with the public expenditure to be incurred in respect of the same. They are copies of King's letters, which were the authority for issues. The letters were sent to the Auditor-General, and as he supplied a copy to the Vice-Treasurer, this set probably consists of such copies. This series is imperfect.

CIVIL LIST BOOKS.

Civil List, 1691-1834.—These books contain classified lists of the various persons on the Civil Establishment. They give number, date of King's letter, letters patent, or Government warrant, term, employment, officer's name, salary and quarterly payments. Series nearly perfect.

Digest of Civil List, 1577--1781.—This gives the heads and yearly cost of the Establishment, comparative lists for different years, and an estimate of the charge, addition to, or savings on the same for successive periods of two years.

Payments on Civil List, 1777--1807.—Series imperfect.

Pensions on Civil List.—Return of payments of, 1753--1829.

Pensions on the Civil List, 1830--7.—These books contain in day-book form the payment of Civil List pensions by the Teller of the Exchequer, together with sums received from the British Exchequer to pay the same. Other books run from 1830 to 1833.

Savings on the Civil List, 1802--4, 1794--1809.

State of the Civil List, 1818.

CONSOLIDATED FUND (IRELAND) BOOKS.

Abstracts.

These give abstracts of life annuities payable in London which were chargeable on the consolidated fund, and comprise the years 1812--27.

Advances from Consolidated Fund.

Advances for Clergy, 1832--3.—These are advances from the consolidated fund for the relief of Clergy pursuant to the Act 2 Will. IV., c. 41. They give date of advance, name of incumbent, parish, diocese, page of Journal, and amount advanced.

Advances for Mail Coach Roads, &c.—These give the advances for mail coach and turnpike roads pursuant to 45 Geo. III., c. 43.

The accounts are kept in order of counties, and extend over the period 1813--34.

Advances for Roads.—These books contain in order of counties the sums ordered by the Government to be paid. They give the amount, date of issue, mode of paying instalments, with the amount and date of payment to the different revenue collectors. They extend over the period 1810--19.

Journal of Advances.—These give properly classified weekly accounts of payments made from the Consolidated Fund for carrying on public works in Ireland pursuant to various Acts of Parliament, police purposes, Boards of Health, Tithe Commissioners, County Treasurers, principal and interest of Exchequer Bills, &c., &c. They extend over the period 1834--7.

Ledger of Advances, 1833--7.—The accounts in the Journal for the period 1833--7 are put into ledger form in these books. These are really part of Civil, &c., Ledgers.

Repayments of Advances, 1835--7.—Advances from the Consolidated Fund for expenses under the Tithe (Million) Act, 3 and 4 Wm. IV., c. 100, and repayments thereof.

Irish Consolidated Fund Books.

Charges on the Consolidated Fund, Ireland, 1830--7.

Duties and Revenue comprising the Consolidated Fund in Great Britain and Ireland with the respective charges thereon.

Great Britain and Ireland, 1817. Ireland, 1817--36.

Issues, &c., 1815--36.

(1st.) Quarterly issues from the growing produce of the Consolidated Fund in Ireland, distinguishing payments on account of Parliamentary grants in previous years.

(2nd.) *Like accounts of Imprest* and other monies received during same period.

(3rd.) *Net produce of the fund in Ireland and the permanent charge thereon.* After 1834 they only contain the permanent charge.

Journal, 1835--7.—A rough journal of issues.

Warrant Entry Book, 1819--20, 1832--5.

CONSTABULARY ACCOUNTS.

These give the amount advanced yearly from the Exchequer for the Constabulary, the amount chargeable on county, presented for by the

Clerk of the Crown, levied by County Treasurer, and repaid by Excise Collector. They comprise the period 1822--1833.

There are like accounts for Peace Preservation, Superannuated Constables, &c., for the years 1816--34. See *Salaries*.

ECCLESIASTICAL REVENUE.

The dissolution of the monasteries in the time of Henry VIII. furnished considerable revenue to him and his immediate successors. The chattels, lands and possessions of the monasteries were vested in the Crown, and provision was made for some of the religious.

"First fruits," or "annates," were also vested in Henry VIII. They are the first year's profit of every ecclesiastical benefice or promotion payable by four instalments in two years. If default were made in the payment to the Clerk of First Fruits process issued as in case of Crown lands.

The fees payable on faculties or dispensations were included in sources of ecclesiastical revenues vested in Henry VIII. and his successors. The fees on faculties were apportioned between the Crown and the Dignitaries and officers employed in their collection.

"Twentieth parts," being the twentieth part of every year's value of a benefice or preferment, were vested in the Crown in like manner as the First Fruits.

The chattels of the monasteries were sold ; and the lands, pending their grant, were let on lease.

A valuation of all benefices for the purpose of assessing the First Fruits and Twentieth Parts, was made by Commission 30 Hen. VIII. The record of this valuation is called "Valor beneficiorum." They yielded revenue until the Twentieth Parts were released to the incumbents by Queen Anne, confirmed by statute 2 Geo. I., c. 15 ; and the First Fruits by the same authorities were granted to trustees for the building of churches and purchase of glebes, and impropriations.

In the Commonwealth period various ecclesiastical lands, rents and revenues were appropriated by the Government.

Commonwealth Period.

Bishops' Lands.—This volume gives the lands of the various sees, with the tenants and rents.

Bishops' Lands : Connaught.—Account of lands belonging to bishoprics and other ecclesiastical lands taken from Composition Book, Queen Elizabeth's reign.

Like book of bishops' lands and tithes compiled by Sir C. Coote from Records in his custody, and presented to the Lord Deputy and Council at Athlone, 1655.

This is an important book indexed in lessees' names, giving lands, tenants, rent before augmentation in Strafford's times, augmented rent, benefit made by lessees before rebellion, lands inhabited, and waste lands.

Bishops' Leases.—Leases made prior to 1640. This gives lessors, lessees, parcels, tenants, and rents, and is indexed in lessees' names.

Bishops' Leases, 1657.—This gives Bishops' leases, decrees, &c., relating to ecclesiastical revenue. It also includes custodians, 1662--1671, and copies of leases, 1562--1659.

Bishops' Rents : Ulster.—This is the "charge" on the revenue collector Belfast precinct, 1652--3, and gives bishops' rents and tithes in Antrim and Down. Tithes in Armagh with payments to ministers, schoolmasters, widows, maimed soldiers, orphans, &c.

Collations to Vicarages.—Return of collations made by the bishop of Kilmore and Ardagh to vicarages, the rectories of which were formerly appropriated to abbeys. This was returned to Auditor-General by Privy Council Order 15 Nov., 1665.

Improper Tithes, circa 1660.—Accounts of Improper Tithes and Glebes set in 1660 pursuant to Commissions and instructions (various counties).

Faculties.

Accounts of the Clerk of the Faculties, 1700--1.

First Fruits and Twentieth Parts.(1.)—*First Fruits Accounts.*

Accounts of Bishops, 1675--1708.—Accounts by bishops of the First Fruits and Twentieth parts of their respective dioceses.

Accounts, Clerk of First Fruits, 1546--1706.—These are the accounts of First Fruits to 1574 and of First Fruits and Twentieth parts from 1601--1706. The series is imperfect. These accounts are also entered in Hanaper Receipt Rolls, 1548--68.

Copies of Accounts, 1671--3.

General Account, 1742--1767.—This gives the general state of the account.

Leighlin Diocese.—Account of First Fruits and Twentieth parts therein.

Miscellaneous, 1687--96.—A few accounts together with Poll Tax Accounts, 1695--9.

Office Account Books, 1800--1833.

Trustees and Commissioners' Account Books, 1806--16.

Arrears and Miscellaneous Records.

Arrears.—Books for each diocese compiled in 1805, and showing arrears and payments thereof since *circa* 1750.

Lists of Arrears, 1752--1806.

Building Churches, &c., 1801--12.—Parliamentary payments for building churches and glebe houses.

Clerk of First Fruits.—Patents for appointment of.

Composition Bonds Entry Book, 1634.

History of Annates First Fruits and Copy Valor Beneficiorum.

Legal Papers, 1787--1806.—Briefs on behalf of the Clerk of First Fruits against sheriffs and others, with affidavits, copy letters, constats, certificates of process, &c., in support of same.

Process Books, 1789--1820.—Indentures of Fines from First Fruits Office, writs and schedules.

Process, Draft, 1806--1810.—Draft documents from which the writs to sheriffs were prepared. *Vide Returned Writs, Sheriffs, infra.*

Returned Writs, Bishops.—These are the writs issued from the Exchequer at the instance of the Clerk of First Fruits with the returns of the bishops thereto of all persons collated or instituted to benefices.

Armagh,	...	...	...	...	1632--1833
Cashel and Emly,	...	...	...	...	1668--1833
Clogher,	...	...	...	...	1674--1833
Clonfert and Kilmacduagh,	...	...	...	...	1663--1833
Cloyne,	...	...	...	...	1680--1833
Cork and Ross,	...	...	...	...	1675--1833
Derry,	...	...	...	...	1633--1833
Down and Connor,	...	...	...	...	1670--1833
Dromore,	...	...	...	...	1668--1833
Dublin and Glendalough,	...	...	...	...	1626--1833
Elphin,	...	...	...	...	1626--1833
Ferns and Leighlin,	...	...	...	...	1662--1833
Kildare,	...	...	...	...	1626--1833
Killaloe and Kilfenora,	...	...	...	...	1661--1833
Killala and Achonry,	...	...	...	...	1668--1833
Kilmore,	...	...	...	...	1633--1833
Limerick, Ardfert, and Aghadoe,	...	...	...	...	1667--1833
Meath,	...	...	...	...	1668--1833
Ossory,	...	...	...	...	1662--1833
Raphoe,	...	...	...	...	1662--1833
Tuam and Ardagh,	...	...	...	...	1668--1833
Waterford and Lismore,	...	...	...	...	1667--1833

Returned Writs, Bishops, Copies or Registers of, 1636--1701.—Transcripts of the Returns made by Record Commissioners, 1616--1743, with index of places.

Returned Writs, Bishops', Inventory, 1600--1613.

Returned Writs, Sheriffs'.—These are the proceedings under the Green Wax process for collection of unpaid First Fruits, being writs with schedules of Crown Debtors and inquisitions returned by Sheriffs.

Antrim,	...	...	...	...	1795--1820
Armagh,	...	...	...	...	1795--1814
Carlow,	...	...	...	...	1792--1820
Cavan,	...	...	...	...	1795--1814
Clare,	...	...	...	...	1801--1820
Cork,	...	...	...	...	1792--1820
,, (City),	...	...	...	...	1802--1820
Donegal,	...	...	...	...	1792--1820
Down,	...	...	...	...	1795--1820
Drogheda,	...	...	...	...	1797--1812
Dublin,	...	...	...	...	1796--1812
,, (City),	...	...	...	...	1795--1808
Fermanagh,	...	...	...	...	1795--1820
Galway,	...	...	...	...	1790--1820
,, (Co. of Town),	...	...	...	...	1806--1809
Kerry,	...	...	...	...	1804--1820
Kildare,	...	...	...	...	1792--1820
Kilkenny,	...	...	...	...	1801--1820
,, (City),	...	...	...	...	1802--1813
King's County,	...	...	...	...	1802--1820
Leitrim,	...	...	...	...	1806--1814
Limerick,	...	...	...	...	1795--1820
,, (City),	...	...	...	...	1806--1820
Londonderry,	...	...	...	...	1795--1820
Longford,	...	...	...	...	1795--1814
Louth,	...	...	...	...	1796--1814
Mayo,	...	...	...	...	1804--1814
Meath,	...	...	...	...	1795--1820
Monaghan,	...	...	...	...	1792--1820
Queen's County,	...	...	...	...	1802--1820
Roscommon,	...	...	...	...	1790--1813
Sligo,	...	...	...	...	1806--1813
Tipperary,	...	...	...	...	1790--1814
Tyrone,	...	...	...	...	1795--1820
Waterford,	...	...	...	...	1795--1820
,, (City),	...	...	...	...	1804--1813
Westmeath,	...	...	...	...	1795--1820
Wexford,	...	...	...	...	1805--1814
Wicklow,	...	...	...	...	1795--1820

Returns of First Fruits, Bishop of Cork, 1808.

Valor Beneficiorum, 30 Hen. VIII.—Value and taxation of the First Fruits of all the Bishoprics and all other spiritual livings in charge in the Exchequer. There are three copies.

Visitation Royal (Copy), 1615 and 1633.

(2.)—Twentieth Parts Accounts.

Accounts of Archbishops and Bishops, 1607--14, 1625--42.—These are accounts of the Twentieth parts of church preferments.

Account, Archbishop of Dublin, 1566--1585.—This gives the Archbishop's Account of Twentieth parts and subsidies.

See also *First Fruits Accounts*, and *Hanaper Office Receipts*.

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Certificates.

These are the certificates from the various bishops as to the amount of the Twentieth parts.

Armagh,	...	...	...	...	1668--1704
Cashel,	...	...	...	...	1683--1703
Clogher,	...	...	...	...	1693--1703
Clonfert and Kilmacduagh,	...	...	...	...	1694--1703
Cloyne,	...	...	...	...	1672--1704
Cork and Ross,	...	...	...	...	1666--1703
Derry,	...	...	...	...	1688--1703
Down and Connor,	...	...	...	...	1668--1706
Dublin,	...	...	...	...	1668--1704
Elphin,	...	...	...	...	1669--1700
Ferns and Leighlin,	...	...	...	...	1669--1703
Kildare,	...	...	...	...	1672--1701
Killaloe,	...	(a cert. of 1633),		...	1672--1702
Killala and Achonry,	...	...	...	...	1672--1703
Kilmore and Ardagh,	...	...	...	...	1683--1704
Limerick and Ardfert,	...	...	...	...	1669--1700
Meath,	...	...	...	...	1671--1703
Ossory,	...	...	...	...	1668--1701
Raphoe,	...	...	...	...	1671--1700
Tuam,	...	...	...	...	1671--1704
Waterford,	...	...	...	...	1671--1704

Returned Writs, Sheriffs'.

These are the Writs, Schedules, and Inquisitions returned by Sheriffs in the case of defaulting incumbents, &c.

Antrim,	...	...	...	...	1628--1699
Armagh,	...	...	...	...	1620--1684
Carlow,	...	...	...	...	1619--1680
Cavan,	...	...	...	...	1604--1683
Clare,	...	...	...	...	1624--1675
Cork,	...	...	...	...	1606--1694
Donegal,	...	...	...	...	1624--1675
Down,	...	...	...	...	1625--1685
Dublin,	...	...	...	...	1606--1683
Fermanagh,	...	...	...	...	1625--1676
Galway,	...	...	...	...	1620--1693
Kerry,	...	...	...	...	1624--1679
Kildare,	...	...	...	...	1607--1685
Kilkenny,	...	...	...	...	1606--1682
King's County,	...	...	...	...	1606--1684
Leitrim,	...	...	...	...	1626--1683
Limerick,	...	...	...	...	1606--1694
Londonderry,	...	...	...	...	1623--1684
Longford,	...	...	...	...	1635--1685
Louth and Drogheda,	...	...	...	...	1630--1680
Mayo,	...	...	...	...	1619--1694
Meath,	...	...	...	...	1606--1685
Queen's County,	...	...	...	...	1606--1684
Roscommon,	...	...	...	...	1620--1681
Sligo,	...	...	...	...	1620--1694
Tipperary,	...	...	...	...	1607--1694
Tyrone,	...	...	...	...	1624--1676
Waterford,	...	...	...	...	1620--1683
Westmeath,	...	...	...	...	1606--1675
Wexford,	...	...	...	...	1607--1684
Wicklow,	...	...	...	...	1616--1685

Monasteries' Chattels and Lands.

Chattels, 1539--40.—Account of sums realised on sale of the chattel property of the various monasteries.

Lands, 1544--1566.—Account of sums realised from the lands of the various monasteries in the hands of the Crown, which were not granted or otherwise disposed of during the above period.

See also *Tithes*.

ESTABLISHMENT.—See *Civil and Military Establishment*.

FEES.

These books give an account of fees received on weekly payments in the Treasury. It is possible that the early books answered the purpose of Counter Cash Books also.

One series kept by the Auditor-General begins in 1691 and ends in 1837, the latter portion being kept by the Vice-Treasurer, who succeeded to duties of Auditor-General in 1822. The series is imperfect, and there is another series kept by the Clerk of the Pells commencing in 1707 and ending in 1726.

Auditor-General,	...	...	...	1691--1837
Pells, ...	...	...	...	1707--1726

Fees on Inrolments, 1715--1740.—Fees paid on Inrolments in Auditor-General's Office.

Fees, Table of, charged in Auditor-General's Office.

FINES.

These Rolls contain original Estreats of Fines, Amercements, forfeited recognizances, &c., sent from the different sessions to the Exchequer, so that process might issue to levy the amounts coming therefrom to the Crown.

Petty Constables and Jurors are fined for not attending sessions; tradesmen, chiefly millers and victuallers, for not bringing in their weights and measures on demand, or for excessive tolls; inhabitants of baronies and parishes for not mending bridges, making highways and other works passed as presentments; some homage fines are included. Writs to Sheriffs are sometimes copied when the person fined belonged to a superior class.

They supply the names and addresses of many persons throughout Ireland, chiefly during the period 1619--20.

Co. Antrim,	...	...	...	...	1619--20
" "	and Down,	...	...	...	1619
" "	Armagh, Down, and Monaghan,	...	...	...	1619
" Armagh,	...	...	...	...	1619
" "	Monaghan, and Tyrone,	...	...	...	1619
" Carlow,	...	...	...	...	1619
" Cavan,	...	...	...	...	1619
" Clare,	1620
" Cork,	1619--20
" Down,	1619, and fragment Sheriff's Account Roll,	1639

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Co. Dublin,	1618, 1620, 1622, 1631--2
" " (City),	1618
" Fermanagh,	1619
" Kildare,	1619, 1620, and 1629--30	
" King's, ...	...	...	1619
" Kilkenny, ...	...	...	1619, 1632--3
" Limerick, ...	...	...	1619
" Longford, ...	...	...	1633--60, 1635
" Louth, ...	...	...	1618, 1619, 1620
" Meath, ...	... 1613, 1619, 1619--20, 1620, 1628--9, 1629		
" and Kerry, ...	...	...	(no date)
" Roll of Forfeited Recognizances, James II.			
" Monaghan, ...	...	...	1619, 1634--5
" Roscommon, ...	...	...	1629--30
" Sligo, ...	...	...	1620
" Tipperary, ...	...	...	1619
" Tyrone, ...	...	1619, (one Roll no date)	
" Waterford, ...	...	...	1619, 1620, 1632--3
" Westmeath, ...	...	...	1619, 1621, 1632--3
" Wexford, ...	...	...	1618, 1619
" Wicklow, ...	...	...	1619
Counties various,	...	...	1619
Connaught Circuit, ...	...	...	1631

GRANTS UNISSUED.

This contains returns of unappropriated money for the years 1817--20.

HANAPER OFFICE.

Profits accrued to the Crown from the sums paid on sealing writs, Letters patent of lands or offices, pardons, Court of Wards and Liveries, and King's Lands.

The Lord Chancellor for the time being from 5 James I., was entitled to a moiety of the receipts, and had power to order out of the other moiety, any disbursements he thought necessary for the use of the Chancery Court. The balance was paid into the Exchequer.

In passing his account before the Commissioners of Imprest Accounts the Clerk of the Hanaper produced the Office entry book showing all receipts which he verified on oath. This was his charge. The discharge consisted of the Lord Chancellor's receipt for moiety, warrants for disbursements, and Exchequer acquittances for payments into the Treasury.

Accounts, 1570-1711.—These are the audited engrossed accounts of the Hanaper Office, and give receipts, issues, and balances of the accounts. These entries are summaries of the receipts, &c. Full entries of receipts appear in the Receipt Rolls.

Receipt Rolls, 1548-1718.—These give full particulars of the receipts. From 1548 to 1568 these rolls have the accounts of receipts for First Fruits, Twentieth parts, and Subsidies. The roll for 1568-70 has Hanaper Accounts, Customs, and Subsidies. There is a Roll of M. 1628, which gives the receipts of the Clerk of the Crown, King's Bench.

HEARTH MONEY, POLL TAX, AND SUBSIDY ROLLS.

Hearth Money was a tax of 2s. on every hearth and fire place, established by the Act 14 and 15 Car. II., c. 17, and payable at Lady Day

and Michaelmas by equal portions. The first portion was payable on Lady Day 1663, and it was to be collected in the different counties by the sheriffs.

The persons liable to pay were to be entered in a list which was to be prepared by the Justices of the Peace, and lodged with the Clerk of the Peace; and a duplicate thereof, signed by three Justices, was to be sent to the Exchequer. These lists are known as the Hearth Money Rolls.

Returns of any increase or diminution of hearths were to be sent to the Exchequer as in case of the original return.

By 17 & 18 Car. II., c. 18, the entire sum became payable on the 10th January, yearly.

The rolls contain, according to counties, baronies, parishes, &c., the names of the inhabitants liable to the tax, and the amounts they were to pay. So far as the number of hearths with which each person is charged can be taken as an indication of wealth and rank, these lists are a valuable addition to local and family history.

The Poll Tax with which the lists in this collection deals was established by the Act 7 Wm. III., c. 15, and was a duty of one shilling on every person, no matter of what age or sex. However, no person chargeable with one shilling only was obliged to pay for more than two children under the age of sixteen.

The clergy, from archbishops to parsons, and the laity from dukes to gentlemen, officials and traders, were liable to heavy amounts according to their degree.

The Commissioners appointed for each county were to cause duplicates of the whole sums charged on every hundred, barony, ward, &c. (without naming the persons), under the hands of three of them, to be delivered to the sheriff of the county, who was to transmit it to the Exchequer before 20th Jan., 1695--6. These are the lists in this collection.

Subsidies were grants made to the King from a very early date; but, with the exception of Co. Armagh, Dublin City, and a few concerning all Ireland, the rolls preserved all relate to the period from 1662 to 1669. Subsidies, both lay and clerical, were granted by the Parliament which commenced to sit in Dublin on the 8th May, 1661.

By the Act 14 and 15 Chas. II., c. 24, the clergy granted eight subsidies, at the rate in the Act, payable half-yearly, the first payment on Feb. 1661--2, and the last on Aug., 1669. There are no clerical subsidy rolls in this collection, but as the tax to be raised was very much like that of Twentieth parts the corresponding particulars can be found on looking at the Twentieth parts records. The lay subsidies are as follows:—

A grant of eight subsidies, payable in 1662--3, must have been made at same time with the subsidy of the clergy, but the Act does not appear to have been preserved. By the Act 14 and 15 Chas. II., c. 6, four subsidies, payable quarterly, were voted to commence after the payment of the eight subsidies, that is to be payable in 1664.

By the Act 14 and 15 Chas. II., c. 7, eight subsidies were voted, payable half-yearly, the first payment on Midsummer, 1665, and the last on Christmas, 1668. Four subsidies granted in 1665 by the Act 17 and 18 Chas. II., c. 1, were to be levied in addition to, in the same way, and at same times, as the previous eight subsidies under 14 and 15 Chas. II., c. 7.

These lay subsidies were to be levied off temporalities, lands and goods. Commissioners were appointed to deliver detailed lists of persons taxed to the sheriffs, &c., who were to collect the subsidies, and they were to return gross amounts into the Exchequer as a check on the Collectors' accounts.

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The Commissioners, in obedience to writs from the Exchequer, returned copies of the lists supplied to the sheriffs, and these are the records now styled Subsidy Rolls. See also *Hanaper Office Receipts*.

County.	Hearth Money Rolls, &c.	Poll Tax Rolls, Assessments, and Insolvencies.	Subsidies, &c.
Antrim,	1666, 1669	1695-9	1663-8
Armagh,	1664-5	1695-9	1634
Carlow,	1664, 1667, 1669	1695-9	Circa 1664
Cavan,	1664	1699	1662-8
Clare,	—	Circa 1696	1662-7
Cork,	1665	1696-9	1662-8
Donegal,	C. 1665-6	C. 1696	C. 1662-3
Down,	—	C. 1696	1663
Dublin (City),	1664, 1667, 1685	C. 1696	1634
Dublin (County),	1664	C. 1696	1662-8
Fermanagh,	1665-6	C. 1696	1662-8
Galway,	1666	C. 1696	C. 1665-8
Kerry,	1663, 1667	1697	1662-7
Kildare,	1665	C. 1696	—
Kilkenny (City),	1664-5	1695	C. 1664
Kilkenny (County),	1664	1696-9	C. 1664-5
King's County,	—	1696-9	—
Leitrim,	1663, 1665	1696-8	1662-8
Limerick (City),	—	1696-7	1666-8
Limerick (County),	—	1696-9	1665-8
Londonderry,	1663	C. 1696	1662-7
Longford,	1663-4	1696-9	1664-8
Louth,	1664-7	1697 9	1662-8
Mayo,	1663, 1666	1697-9	1663-8
Meath,	1663-70	1696-9	1662-3
Monaghan,	1663, 1666	1695-7	1662-7
Queen's County,	1664, 1669	C. 1696	1662-8
Roscommon,	1666	1664, 1696-7	—
Sligo,	1663	1696-7	1662-8
Tipperary,	1665-7	1696-9	1662-8
Tyrone,	C. 1665, 1666	C. 1696	1662-8
Waterford,	1662	1695-6	1662-8
Westmeath,	1665	C. 1696	1662-8
Wexford,	1772	1695-9	1662-8
Wicklow,	1666, 1669	C. 1696	—

Ireland in General.

Hearth Money Rolls, &c.	Poll Tax Rolls, &c.	Subsidies, &c.
Hearth Money Account, 1663-1666.	Account of Poll Tax, 1695-6. Judges, Lawyers, Attorneys, and Officers of Court. Account of Poll Tax, 1696.	Account of Collectors of Subsidies, 1615. Answers of Auditors to the Arrears of Clergy and Temporal Subsidies, C. 1669. Certificates of Bishops as to unpaid portion of Clerical Subsidy of 1662. Nobility, 1635-1663.

HOUSE OF INDUSTRY.

Accounts of the Governors, &c., 1811-25.

Ledgers.—Classified accounts for the years 1795-1801.

IMPORTS AND EXPORTS FROM IRELAND, 1667.

A book containing particulars of imports and exports for this year.

IMPREST CERTIFICATES.

Certificates from the Vice-Treasurer of money advanced from the Treasury by way of imprest during the years 1822-37.

INCOME AND EXPENDITURE (Vice-Treasurer's Office).

These books give the payments, various sources of revenue, and repayments into the Treasury. Some of the books give quarterly, and others yearly, accounts; but these accounts are mere totals, and only furnish compendious views of receipts and issues. They comprise—

Series No. 1 (quarterly), ...	... 1824-37
„ „ 2 (yearly), ...	... 1824-33

INLAND NAVIGATION BOOKS.

Belfast Harbour.

Blocks of permits, Aghalee, ...	... 1821-5
„ „ Belfast, ...	... 1822-4
Tolls and payments, account of, ...	... 1798-1828

Debenture Fee Book, 1781-8.

Fees received on navigation debentures by the Auditor-General.

Killahy's Survey, 1810.

Survey for inland navigation between the Grand Canal and the River Suir.

Letter Book, 1800--6.

This contains applications to the Lord Lieutenant, and his approbation of the same, together with copies of correspondence with reference to inland navigation.

ISSUE BOOKS.

The particulars of applications for issues were first entered in a "Diary." After the orders or warrants for issues had been made they were entered in the Civil or Military Warrant books according to the branch they belonged to, and in the Memorandum Books, Issue Books, Ledgers, &c.

Diary of Applications, 1794--1817.—Applications for issues were entered promiscuously in a diary, in memorandum form, giving the date, number, applicant's name, matter of memorial, sum, order, and date. There are two series which overlap.

1st Series—Civil and Military, 1794--7.	{ Civil, 1797--1800. Military, 1797--1800.
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2nd Series—Civil, Military, &c., 1799--1817.

Issue Books, 1794--1836.—These contain, in the order in which payments were actually made, abstracts of the orders on the Vice-Treasurer or Teller to make the payments. Their arrangement is somewhat complex—they are referred to by volume and page, or by page only, in the classes of ledgers corresponding to them. The portion 1823-36 is really a continuation of the Journal of Issues, Pells Office, but being referred to by the civil and military ledgers, the books are regarded as Issue Books. They are classified as follows:—

Civil, Military, &c., 1794--1803	{ Civil, Vote of Credit, &c., 1803--22 Military, 1803--22 ...	{ } 1823--35
Civil, Military, &c. (except Consolidated Fund), Consolidated Fund, ...	... ... ...	1836 1835--6
District Yeomanry Corps, ...	... ... ...	1798--1805

Issue Books (Civil), 1823--37.—The first two books of the series appear to be a continuation of the Civil, &c., Issue Books above, ending at 1822: as the ledgers do not refer to these, but to Journals of issues which are classed as Issue Books above, they are not included in the General Issue Books. The remainder of this series, 1824--37, contains personal accounts in rough dictionary order, running through four quarters of each year in one folio, and giving name, date of order, amount, date of issue.

Issue Books (Military), 1823--4.—These are a continuation of the Military Issue Books above, ending in 1822: as the ledgers do not refer to them, but to the Journals of issues, as above, they are not included with the General Issue Books.

Issue Books (Military, Paymaster-General), 1823--36.—These give reference to Paymaster's Ledger, 1823, the only one of its kind; numbers of accounts in numerical Register of Accounts, 1833--6; account of Paymaster-General of the Forces, 1824--6, and Paymaster-General's Ledger of General and Staff Officers, &c., 1824--36.

Journal of Issues, 1794--1822.—These entries in classified form give all payments made weekly in the Treasury. They extend from 1794 to 1822, and up to 1799 there are two books for alternate weeks, each year. They were kept in the Pells Office, but, on the abolition of that Office in 1822, the series was continued in the Vice-Treasurer's Office as general issue books, and, as such, are referred to by the Civil and Military Ledger.

Memorandum Books, 1802--17.—These give, in memorandum shape, the particulars of orders for issues, and contain name of party, account, sum, fund payable from, order of Lords of Treasury, date of issue, and number

of issue. The column "Order of Lords of Treasury" gives number of application and date of order as they appear in the diary of applications. The number and date of issue appear in the warrant books.

Numerical Register, 1833-7.—This is a register of payments to land forces, militia, general officers, garrisons, &c., and merely contains number of order and amount. See *Issue Books (Military, Paymaster-General)*.

Warrant Books, 1794-1822.—These give the particulars of the orders or warrants on which the payments were made. They state in whose favour the order was made, account, net and gross amount, authority for issue, number, fund, signatures, and date of delivery to auditor.

The number is the same as that in the Memorandum Books, and the authority column gives the particulars, date, &c., of warrant. They are classified as follows:—

Civil, Military, Vote of Credit, &c., 1794-6	{ Civil, 1796-1807 Vote of Credit, 1796-1807 Military, 1796-1822.	{ Civil and Vote of Credit, 1808-20.
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There is a rough book of Concordatum Warrants for 1796 among "Rough Books."

LEDGERS.

There are a great many classes of ledgers, and the information they supply is extensive and most important.

District Yeomanry Corps, 1797-1802.—Separate ledgers were kept for the various district yeomanry corps during period of these ledgers, and they refer to the Issue Book authorising the payments therein.

Grants and Issues, 1804-37.—These give classified accounts, civil and military, of all issues from the Treasury, under the heads under which they ought to be accounted for. An account is opened for every grant; on the Dr. side appear the payments posted from the day books, and on the Cr. side the amount of the grant. They thus show the amount of a grant unissued without having to refer to the Auditor-General.

Some of the details are very meagre; for example, one order may contain the entire amount for salaries on Civil List for one quarter. From 1802-22 they have a column referring to Warrant Book for authority for payment.

Pay, Salary, and Allowance, 1804-16.—These books were kept in the Treasury, and contain personal accounts of the principal officers, whose accounts are also given in the Military (and Civil Grants) Ledgers up to 1822; and the series is continued as Grant Ledger, Paymaster-General's Office. The items are entered in a confused form, but the date of payment, amount, and title of account are given.

Paymaster-General's Office.—There were three kinds of ledgers kept in the Paymaster-General's Office, viz.:—

1st. *General and Staff Officers, Garrisons, &c., 1823-36.*—These books have columns referring to number in numerical register of accounts and page of Military (Paymaster-General) Issue Book.

2nd. *Grant Ledger.*—These contain personal accounts which were kept in the Pay, Salary and Allowance, and Military Ledgers, previous to 1823, when the Civil and Military Ledgers were amalgamated. Personal accounts, instead of being kept in the amalgamated ledger, as formerly, were now kept in this series. They give date of payment, number of warrant, and reference to Paymaster's Military Issue Book. They extend from 1823 to 1836.

3rd. *Paymaster-General's, 1823.*—This gives the account of the Secretary-at-War with the Vice-Treasurer, who was Paymaster-General of the forces. On the Dr. side appear payments by the Bank of Ireland for military purposes, and on the Cr. side warrants from the Lord Lieutenant to the Teller.

Regimental Ledger, 1823-36.—These contain, on the Dr. side, date of payment, number of warrant, service; reference to Paymaster's military issue book, and the amount. On the Cr. side appear net expenditure, together with any sums repaid by army agents pursuant to the clearing warrants of the Secretary-at-War.

The accounts were kept for the army agents in respect of individual regiments, and they extend from 1823 to 1836.

Treasury Ledgers, 1693-1836.—These volumes are sometimes styled Treasury Ledgers and sometimes Exchequer Ledgers. Up to 1729 they contain in classified form accounts of all receipts and payments made in the Treasury on the Civil and Military Establishments, Concordatum, and for secret or exceptional services; but from that date they only give the payments.

The books are most valuable, furnishing an account of the salaries attached to the various departments, together with the names and rank of the principal officials. The series, except the early portion, is complete. There is a column referring to the page of Treasury Cash Book for original entry of payment. After Issue Books were started the reference is made to them and not to the Cash Books.

In some years, when accounts were very large, other ledgers, which are really portions of these ledgers, were kept. These are Consolidated Fund, District Corps, Paymaster-General's, and Vote of Credit Ledgers.

To explain the nature of the entries more fully, I give a list of the ledger accounts for the year 1793.

Civil List.	Exchequer, King's Bench, Chancery, Common Pleas, State Officers, Incidents, Custom Officers, Perpetuities, Appeals, Nonconforming Ministers, Commissioners and Overseers of Barracks, Admiralty, Commissioners of Imprest Accounts, Pensions, French Pensions, Concordatum.
Military Establishment.	General Officers. Subsistence, Clothing, Arrears, Half-yearly Allowances, Contingencies and Allowance in lieu of Stoppages.
Extraordinaries.	Additional pay for Dublin duty, Battle axes, Garrisons, Incidents, Fire and Candles for Guards and Garrisons, Pensions, Half-pay Officers, Widows of Officers, Ordnance Contingencies, Barracks.
Appropriated Funds.	King's Letters, Parliamentary Grants including Lottery Prizes, Bounty to Linen Manufacture, Further Bounty to Linen Manufacture, Premiums on Flaxseed.
	Prizage, and Commissioners of Public Accounts.
	The various sub-heads of the Loan Account, Linen Manufacture, Lagan Navigation, Improving Dublin, and Duncannon Fort.

For other years the accounts would be different, and as a rule the accounts become more numerous for more recent years.

The accounts, Civil and Military, were kept in one series up to the year 1796, from this period to 1823 they were kept in two series, and from 1823 to 1836 the series is again united. Consolidated Fund, District Corps, Paymaster-General's, and Vote of Credit Ledgers were also kept for certain periods. They are, practically, other sub-divisions of these Ledgers.

With reference to Military Ledgers from 1804 to 1811, they are entitled "Military and Civil Grants," the first part of each volume serving as a Military Ledger, while the latter contains the Annual Grants, which are entered for this period in the Military instead of the Civil Ledger. They may be thus described:—

Civil and Military,	...	...	...	1693-1796
Civil,	...	...	...	1796-1822
Military,	...	...	...	1796-1822
Civil and Military,	...	...	...	1823-1836

LETTERS AND LETTER BOOKS.

This collection comprises original letters, as well as Letter Books, into which the letters have been copied.

LETTERS.

Original letters may be classed as—Letters to Treasury from Board of Works; Lord Lieutenant; Sundry Persons (Bank, Loans, &c., Revenue). Also Letters from Treasury to Auditor-General; and to Teller of the Exchequer.

Letters from Board of Works to Treasury, 1835-7.—These letters state that certificates have been forwarded to Secretaries of Grand Juries for sums expended on Mail Coach Roads that are leviable by County Treasurers, and are repayable into the Exchequer through the Collectors of Excise.

Letters from Government to Treasury, 1794-5.—These are warrants for payments of Loans, Lotteries, &c., forwarding Civil Lists, and giving various directions with reference to accounts, and calling in balances from various departments.

Letters from Sundry Persons to Treasury.

1st. *Bank and Board of Control Business, 1794-7.*—These are from the Bank of Ireland and the various accounting departments forwarding accounts, reports, or explanations. Generally, this collection may be said to comprise all matters concerning revenue and accounts which were dealt with by the Treasury acting as a Board of Control.

2nd. *Loans, &c., 1795-8.*—These deal with questions affecting Loans, Lotteries, and Annuities, whether in Dublin or London.

3rd. *Revenue, 1795 and 1797.*—Letters on Revenue matters.

Letters from Treasury to Auditor-General, 1796-1801.—These are the original orders for payment received by the Auditor-General, and notified by him to the Teller of the Exchequer.

Letters from Treasury to Teller of the Exchequer, 1794-1801.—These are the letters with reference to the receipt and payment of money forwarded to the Teller.

LETTER BOOKS.

These comprise copies of letters from Treasury to Auditor-General; Chief Secretary; Commissioners of Customs, of Excise, and of Stamps; County Treasurers; Postmaster-General; Secretary-at-War; Sundry Persons; Teller of the Exchequer.

Copies of letters to Treasury from Auditor-General; Chief Secretary; Commissioners of Customs, of Excise, and of Stamps; Secretary-at-War; Sundry Persons.

Auditor-General from Treasury.—There are three series of Letter Books of this class.

1st. Letters of a purely departmental nature, extending over the years 1795 to 1822.

2nd. When the Treasury Board was abolished in 1817 some of its functions devolved on the newly-created Vice-Treasurer, and on the abolition of the office of Auditor-General in 1822 the Vice-Treasurer's duties were further increased. These letters chiefly refer to military payments and accounts previously dealt with by the Treasury Board and Auditor-General, and they extend over the years 1817-37.

3rd. This series deals with letters and memorials referred to the Auditor-General while such office existed, and subsequently to the Vice-Treasurer, together with the reports thereon. It also contains returns and certificates furnished to the Government and various offices. The books extend over the years 1797-1825.

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Chief Secretary from Treasury, 1805-17.—These letters deal with applications to the Lord Lieutenant for payments, notifications of removals from the Establishment, repayments and returns.

Commissioners of Customs from Treasury, 1805-17.

Commissioners of Excise from Treasury, 1805-17.

Commissioners of Revenue, &c., from Treasury, 1796-1817.—These deal with memorials to the Treasury for reduction of penalties, money in the hands of dismissed collectors or due of deceased collectors, orders to furnish accounts to the Treasury and Commissioners of Accounts, and directions to the Receiver-General and Teller with reference to money in the hands of collectors.

Commissioners of Stamps from Treasury, 1805-17.

County Treasurers from Treasury, 1806-10.

Postmaster-General from Treasury, 1805-17.

The six last mentioned classes of letter books are of a purely departmental character.

Secretary-at-War from Treasury, 1822-36.—This series gives copies of letters from the Vice-Treasurer, acting as Paymaster-General, to the Secretary-at-War.

Sundry Persons from Treasury, 1793-1817.—This series, extending from 1793 to 1817, contains copies of letters from the Treasury as a Board of control with reference to Banks, Bills, Loans, Lotteries, &c. It contains directions to the Auditor-General, Teller, Clerk of the Pells, and various subordinate boards with reference to keeping and furnishing accounts, preparing warrants, paying or receiving money, and furnishing explanations or returns. After 1804 the series splits up into two series, one being chiefly devoted to Accounts and the other to Banks.

From Auditor-General and Chief Secretary to Treasury.—See "Letter Books from Treasury," which contain the entire correspondence between the three departments.

From Commissioners of Customs, 1804-8.

From Commissioners of Excise, 1804-7.

From Commissioners of Stamps, 1804-13.

From County Treasurers, 1804-8.

The four classes of letter books last mentioned deal with matters of a purely departmental character.

From Secretary-at-War, 1822-36.—These contain copies of letters from the Secretary-at-War, or his department, to the Vice-Treasurer, as Paymaster-General of the Forces.

From Sundry Persons (Revenue).—These contain copies of memorials on revenue matters forwarded by various persons to the Treasury from 1804 to 1808.

MERCER'S HOSPITAL.

Quarterly accounts of expenditure from 1805 to 1821.

MILITARY.

There is a vast quantity of books dealing with military accounts. Primarily these books were kept to account for money spent on the army or military purposes, but incidentally and indirectly they supply information concerning the regiments on the Irish Military Establishment, particulars with regard to officers and men where special payments were made, movements of troops, and generally everything concerning the financial aspect of the army. Containing a great many names, and connected incidentally with a great many events, they throw some light on family and general history.

The principal military accounts are kept with the corresponding Civil Accounts, *vide* Civil and Military Ledgers, Payment and Receipt Books and Rolls, Cash Books, &c. Other volumes, although dealing exclusively with military matters, are classed with the corresponding Civil Books; *vide* Issue Books, Ledgers, Letter Books, &c. The principal military accounts are to be found in these.

The following are of a more subsidiary nature, and give, in many cases, details of these principal accounts, or were kept for the purpose of arriving at them. Others were kept in order to give special information concerning some of the accounts:—

Accounts, 1803-12.—Instructions to Comptroller Army Accounts, and for contingent Accounts of Staff Officers.

Accounts, 1824-36.—Account of the Paymaster-General of the Forces during above period.

Army Extraordinaries, 1801-15.—These books give the payments for the above purposes during a period extending over the greater part of the Napoleonic wars, and show a good portion of the monies laid out in preparation against a French invasion.

Artillery.

Abstracts, 1789-92.

Augmentation Account, 1793-1801.

Pay lists, 1790-9.

Paymaster T. Burgh, 1789-94.—Account of Paymaster Royal Irish Artillery.

Recruiting Accounts, 1798-1801.

Baggage.

Account of expenses in connection with army baggage, 1796-1822.

Barracks.

Accounts, 1789-1810.—These give barrack accounts for above period.

Regulations, 1789, 1811, 1814.—Regulations concerning barracks.

Clearing Certificates, 1825-36.

Letters from the War Office, London, informing the Paymaster-General that army agents will be instructed to receive the sums due to them from the public, and that certificates with reference to same have been forwarded.

Clearing Warrants, 1822-8.

Letters from War Office to inform Paymaster-General that army agents have been directed to repay the balances due by them to the public.

Clothing.

Clothing Certificates, 1743-1820.—Amounts certified for clothing in lieu of offreckonings. These include the corresponding Militia certificates from 1795.

Clothing Warrants, 1774-1821.—Warrants to pay the clothing contractors the sums due and certified in lieu of clothing.

There is generally an assignment of same by the contractor to the regimental agent.

Offreckonings.—Abstracts, Calculations, Certificates, and Accounts, 1795-1823.—These volumes are kept in a confused way. The calculations have reference to finding the sums to be inserted in the warrants, and the certificates give the amounts certified by Clerk of Offreckonings to be due to various regiments.

Offreckonings Ledger, 1807-22.—These contain contract warrant or assignment, colonel's name, date and period, period for payment, and agents' names. Accounts are kept as follows:—Army, 1807-22; Militia, 1808-16.

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Commissary-General, 1580--1796.

These are very interesting accounts concerning contractors, commissaries, providers and surveyors of victuals and stores for the army in the several places in which it was quartered during the years 1580--1609, 1647--57, and 1689--1696. Several books are missing.

Debentures Pelled, 1726--30.

These extend from 1726 to 1730, and contain account of debentures issued to regiments and half-pay officers, receipts for the amounts, and fees deducted in Pells Office.

District Yeomanry Corps.

Accounts, 1799--1801.

Accounts (Pells Office), 1799--1800, and 1814--15.

Accounts, Rough, 1797--1801.

Agents, Index to, 1801--1802.

Calculation Book, 1811--13.

Cash Books, 1797--1802.—These are kept like Counter Cash Books, and give weekly sums issued to agents, probably by way of imprest, with their signatures for same.

The books extend over the years 1797 to 1802, and are combined cash and receipt books.

Clothing, 1797.—Account of clothing of District Yeomanry Corps.

Issue Books, see Issue Books (general).

Ledgers, see Ledgers (general).

Letter Book, 1797--8.—Treasury letters to Auditor-General *re* district corps.

Letters of Attorney, 1797--9.

Carlow Buffs, Company Book, 1794--5.

Draft Books, Paymaster-General's Office, 1822--36.

These give the paymaster's account with the Bank of Ireland: he is credited for money lodged by the Teller for military purposes, and debited for payments on his own drafts for military purposes.

The drafts are numbered consecutively, and the lodgments also, but blanks often occur in the latter on account of some of the lodgments not being for military purposes.

Establishment and Precedents.

Account of the military establishment for the years 1682--5, 1691--2, 1715, 1721, and 1728, with precedents to be adopted in military accounts and miscellaneous matters.

The last volume contains instructions to the Clerk of the Wool Accounts of exports for the year 1734.—See also Civil and Military Establishment.

Imprest Payments, 1794--1813.

Money advanced on imprest for army and navy, &c.

Leave Approbations, 1751--2.

Copies of letters from commanding officers requesting the Lord Lieutenant's warrant to grant leave of absence to their officers, and the orders thereon.

Letters, Orders, and Accounts, 1690--6.

Letters, Warrants, &c.

Original King's letters and warrants for the years 1793--4 appointing treasurers, and concerning payments on the Military Establishment.

Medicaments, 1801-16.

Account of medicaments furnished to the army by the Apothecaries Hall, Dublin.

Officers.

Appointments, 1795-1820.

Commissions, 1735-1832.—Copies or abstracts of military commissions, together with lists of staff and commissioned officers in the various regiments.

Leave, see Leave Approbations.

Names, Index to, 1820-30.

Notifications, 1795-1815.—Account of soldiers placed on the establishment, and of officers appointed or discontinued, during the years 1795-1801, and 1806-15.—See pay, salary, and allowance ledger.

Officers' Widows.

Assignments, 1720-48.—These contain entries of assignments, powers of attorney, and administrations from 1720 to 1748. One volume contains a list of officers' widows, 1733-49.

British Establishment, 1734-6.—Widows of officers transferred to British Establishment.

Certificates, 1745-51.—Certificates that widows were alive and unmarried.

Demands, 1733-57.—Entries of demands by officers' widows.

There are also rough books for 1752-7.

Establishment.—Establishments for the years 1710-33, 1715-17, 1724-5, 1727, 1794-5, with orders and instructions concerning the same.

Ledger, 1710-18.

Letter Book, 1722-30.

Lists, 1733-57, 1749, 1757-9, and 1811-14.—Lists of widows to whom quarterly pensions were due, together with petitions and warrants for payment of the same.

Memorials, &c., 1739-49.—Copies of memorials, precedents, reports, warrants, and accounts of officers' widows, together with establishment letters and regulations.

Receipt Books (general), 1716-27, 1725-59; (pensions payable in Great Britain), 1725-33; (pensions payable in Dublin and London), 1733-59.

Warrants, 1719-58.—Warrants of admission, sometimes containing memorials, references, and reports as to the admission of widows.

Ordnance.

There are two periods covered by the Ordnance Accounts, one commencing in 1567 and ending in 1721, and the other commencing in 1759.

FIRST PERIOD.

Accounts, 1571-1710.—Accounts of the masters of the Ordnance 1571-1634, and of the Master-General, 1698-1710.

Fortifications and Works.—These are particular accounts of sums expended by clerks general or overseers of works in respect of castles, manors, forts, courts of justice, Dublin Castle, &c. There are also accounts in respect of special works.

Special Fortifications and Works.

Arran Islands, 1652-3.—Account of Captain Thomas Graham for building the fort of Arkin.

Arran and Ennisbofin, 1662-3.—Account of Captain John Sandys for repairs of fortifications.

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- Athlone*, 1567.—Account of Sir Peter Lewys for building bridge.
Dublin, Arsenal, Phoenix Park, 1711.—Account of Alexander Denton for building.
Dublin, Custom House, Crane, &c., 1638--40.—Account of John Acheson for building.
Duncannon Fort, 1690--8.—Account of Sir James Jeffryes, Governor.
Galway Fort, 1636--8.—Account of Sir Francis Willoughby, Knight, for completing.
Kilkenny, 1652--4.—Account of Abraham Wells, survey and repairs of fortifications.
Maryborough Fort and Castle, 1651--2.—Account of Major Henry Owen for building.
Timber Account, 1697--1700.—Account of Timber used for Dublin Castle, Chapelizod, Kilmainham, Four Courts, &c.

Works (General), 1595--1721.

Accounts of various clerks-general, surveyors-general, &c. Only a few accounts.

SECOND PERIOD.

- Abstracts*, 1781--90.—Weekly abstracts of receipts and payments made by the Treasurer. Some books are missing.
Allowances and Incidents, 1795--6.—Account of bills allowed by the Deputy Surveyor-General of the Ordnance.
Bill Book, 1794--1801.—Personal accounts submitted by the Clerk of Works, Ordnance.
Cash Account Books, 1759--1801.—These, sometimes styled Cash Books and sometimes Balance Accounts, give the Treasurer's receipts, payments, and the balances on hand.
Estimates, 1796--1802.—Estimates, together with the sums received thereon.
Incidents, Payment Book, 1795--1801.
Journal, 1772--95.
Ledger, 1783--5 and 1794--6.
Letter Books, 1753--88.
Price Book (no date).—Value of brass guns, ordnance, carbines, howitzers, and rate of wages.

Pension Books (Chelsea Out-pensioners).

These are Chelsea books, which deal with the out-pensioners of Chelsea Hospital living in Ireland.

- Accounts*, 1769--1797.—These give half-yearly accounts of sums paid in advance to the out-pensioners of Chelsea Hospital residing in Ireland. They are kept according to counties, and give number, name, corps, residence, date of receipt, to whom and when money was paid, and the amount. There is also a return of new men for payment and allowance.
Accounts of Treasurer, 1773--1818.—Account of receipts and payments.
Index to Out-pensioners, 1778--1801.
Index to Out-pensioners' Attorneys, 1801--36.
Letter and Observation Book, 1811--18.
Quartermaster's Accounts, 1700--23.—Accounts of barracks, bedding, candles, fire, repairs, washing, watching, &c.

Regimental Accounts.

These are divided into two classes—

- 1st. Accounts of a special kind, for the Commonwealth period; and
- 2nd. Accounts of a general nature.

FIRST PERIOD.—COMMONWEALTH.

Artillery, 1649–53.—Accounts of paymasters Nathaniel Boyse and William Oarwell.

Clothing, 1651.—Account of Alderman John Preston, Dublin, for cloth for clothing of foot soldiers.

Contingencies, 1655–8.—Account of Treasurer Robert Doyley.

Incidents, 1649.—Account of Henry Burnet, Treasurer.

Jamaica, 1655.—Accounts of Moore's regiment and recruits therefor sent to Jamaica.

Kilkenny Garrison, 1650–1.—Account of Lieutenant Williams for contingencies.

Kinsale, 1654–5.—Account of Major Hodder for building a tower between the fort and blockhouse.

Limerick.—Account of Philip Cartaret of incidental expenses, army of leaguer before Limerick, 1651; and account of Henry Ingoldsby for repairs of this and other garrisons, 1657.

Medicaments, 1653–8.—Account of John Clarke, Apothecary-General.

Oldcourt, 1653.—Account of Captain E. Hoare of disbursements for the garrison.

*Regiments, Accounts of.**Foot.*

Allen,	...	...	...	1653–55
Astell,	...	...	...	1649–55
Broghill,	...	...	...	1651–6
Cheetham,	...	...	...	1649–50
Clarke,	...	...	...	1653–6
Coote,	...	...	...	1653–6
Fleetwood,	...	...	...	1653–6
Hewson,	...	...	...	1653–6
Ingoldsby,	...	...	...	1655–6
Lord Protector,	...	...	...	1653–6
Moore,	...	...	...	1656
Morris,	...	...	...	1651
Pakenham,	...	...	...	1650–1
Phaire,	...	...	...	1653–6
Pritty,	...	...	...	1651–2
Sadler,	...	...	...	1653–6
St. Lawrence,	...	...	...	1653–6
Stubber,	...	...	...	1653–5
Venables,	...	...	...	1653–6
Waller,	...	...	...	1653–6
Waltham,	...	...	...	1653–5

Horse or Dragoons.

Abbett,	...	...	...	1653–6
Coote,	...	...	...	1653–5
Lord Henry Cromwell,	...	...	...	1653–6
Fleetwood,	...	...	...	1653–6
Ingoldsby,	...	...	...	1653–5
Lord Protector,	...	...	...	1653–6
Ludlowe,	...	...	...	1653–5
Prittye,	...	...	...	1653–6
Reynolds,	...	...	...	1653–6
Sankey,	...	...	...	1653–6

Revenue, Dublin Precinct, 1650.—Account of treasurer of certain and casual revenue with reference to sums carried about by marching parties.

Scotland.—Accounts with reference to parties sent to Scotland, 1654--5, and 1659.

Treasurer-at-War.—Account of the Treasurers-at-War for 1649--51, and 1654--6.

SECOND PERIOD.—GENERAL.

Army Agents, Fee Book, 1804--8.

Army Agents and Regimental Index, circa 1798--1805.

Calculation Book, 1795--1811.—Calculation book, military and militia.

Expenditure, 1803--1812.—Instructions to officers, agents, and paymasters.

Instructions to paymasters, 1798--1802.

Payments and Repayments, 1795--1837.—Various accounts.

Queries and Answers, 1797--1800.—These refer to military accounts and payments.

Regimental Books.

Army Agents, 1803--30.—Alphabetical list of army agents, with the dates of their appointments.

Balances, 1802--28.—Sums due to the public by army or militia agents or vice versa.

Powers of Attorney, 1820--30.—List of persons who received powers of attorney, giving name of regiment, colonel and agent, and date of appointment.

Subsistence Books.

Subsistence Book (General), 1721, 1743--5, and 1744--5.			
"	Anstruther's Regiment,	...	1749--53.
"	Bruce's Regiment,	...	1743--8.
"	Folliott's Regiment,	...	1747--53.
"	Lees' and Murray's Regiment,	1748--53.	
"	Murray's Regiment,	...	1749--52.
"	Neville's Regiment,	...	1737--41.
"	Pole's Regiment,	...	1749--52.
"	St. George's Regiment,	...	1749--52.
"	Torrington's Regiment,	...	1749--52.

See also *Issue Books, Ledgers, Letters, and Letter Books.*

MINES.

Gold Mines, 1796--1810.

Abstracts and letters concerning gold mine in Co. Wicklow.

Iron Mines.

Account of iron mines at Blackwater and Glancar, Co. Kerry, in 1722--3, and 1715--6, respectively.

Silver and Lead Mines, 1633--7.

Accounts of mine at Downeally, Co. Tipperary.

MINUTE BOOKS.

These are of three kinds:—

1st. Minutes of the proceedings of the Lords Justices, and fees received by the Privy Council for the year 1696.

2nd. Minute Book of the English Treasury Board dealing with purely English affairs during the years 1787--8, probably procured to serve as a precedent.

3rd. Minutes of the Treasury Board, which was constituted in 1793 to superintend and control the public revenue and accounts. This important series extends from 1793 to 1817, and contains entries with reference to the receipt and issue of money; accounts, reports, and returns by public departments; everything relating to Loans, Lotteries, Bills, Fines, Seizures, &c.

NATIONAL DEBT.

The books dealing with this subject supply most important information towards explaining the development and history of the country.

At first every country has to meet expenditure out of receipts. Both increase as the country progresses, but expenditure has a general tendency to exceed receipts, and this tendency has to be met by some system of borrowing in aid of the ordinary taxes. In order to meet expenses connected with war, or very useful and exceptional public works or outlay, it is considered better and more convenient to provide for such charges by borrowing, instead of raising excessive taxes to defray the whole charge at once.

Pledging or farming portions of the public revenue, temporary Loans, Annuities and State Lotteries were resorted to as the means for raising money on the national credit; but, when the public debt had thus considerably grown while the national credit had in no way deteriorated, it was found necessary to fund a portion of the debt, and a national debt of a more permanent character was established.

Not only do the books give full information concerning these loans of a permanent nature, but they contain full particulars of Treasury or Exchequer Bills, debentures, &c., issued under authority of votes of credit, &c., to meet demands for public money in anticipation of the taxes.

They record the amounts of loans, rates of interest, terms given to borrowers, &c., and thus tell at a glance the state of the national credit. To the historian of special industries, or trade in general, they are of the utmost importance. The expenditure of every great event can be obtained from them in conjunction with the other account books. For example, in order to estimate the effect of the French Revolutionary wars and the disturbed state of the country which followed, these books will show that in the end of 1793 the total amount of the funded debt of Ireland was, in round numbers, £1,600,000, while at the close of 1816 the funded debt of Ireland amounted to £100,700,000, in round numbers, of which £86,400,000 was funded in England, and £24,300,000 in Ireland.

They show expenditure in connection with peace as well as war; and the amounts borrowed to execute public works, whether by the Irish or the Imperial Parliament, are fully set out.

They may be divided into—

- 1st. Books concerning the debt.
- 2nd. " " " Loans, &c., comprising it.

1st.—*National Debt Books.*

Account Book, 1761–1817.—An account of the commencement, progress and amount of the National Debt of Ireland from 1761–1817, when the Irish debt was merged in that of England. It gives the nature of the different securities granted, and the interest paid; an account of the Sinking Fund, and an annual abstract of Debt, Interest, and Sinking Fund. The abstract only runs from 1792 to 1817.

Debt and Revenue Account Book, 1760–99.—Account of the growth of the National Debt, debentures issued, when interest commenced, date of issue, and for what purpose.

Like accounts are furnished with regard to Bank Annuities, Life Annuities, Long Annuities, Short Annuities, and Treasury Bills.

2nd.—*National Debt, Loan, &c., Books.**Bank Annuities.*

The Bank of Ireland in 1781 subscribed £600,000 on Loan Debentures at 4 per cent., subsequently converted into £600,000 Bank Stock at an annuity of £24,000, from Midsummer, 1783. The rate was raised to 5 per cent. in 1797, in which year and in 1808 loans of £500,000 and £1,250,000 at 5 per cent. were made. A further loan of £500,000 at 4 per cent. was made in 1821. The details of the payments of interest are to be found in the cash books, ledgers, &c.

Life Annuity Books.

Life Annuities were granted to subscribers pursuant to Acts passed in 1773, 1775, 1777.

Annuities amounting to £15,900 were granted under the Act of 1773 to the various subscribers.

Annuitants or their nominees were divided into three classes—First, 40 years and upwards; second, from 20 to 40; and third, under 20 years of age.

The annuities were at the rate of 6 per cent. on sum subscribed, and were payable from Christmas, 1773.

As the lives fell in, in each class, the survivors of that class shared the entire amount, until every member received an annuity equal to his original subscription. After this the annuities of dying members fell to the Government.

Annuities to the amount of £10,500 were granted to subscribers under the Act of 1775 under similar conditions to the annuities of 1773, but, in this case, the amount set apart for each class was divided among the constantly diminishing members of the class until the last survivor received the entire amount payable yearly to his class.

Annuities to the amount of £22,500 were granted under the Act of 1777. It was intended to raise them at 6 per cent., as before, but as subscribers did not come in, the rate was increased to 7½. The other incidents are similar to those of 1775.

It may be mentioned that the annuities commenced 7, 6, and 18 months in the respective annuities before the time for the subscriptions had expired.

In order to enable persons in Great Britain to subscribe without the inconvenience of getting remittances from Dublin, agents were appointed in London by the Lord Lieutenant to pay annuities there according to rate of money current in Ireland.

Short Annuities and Long Annuities were granted to induce the public to subscribe to loans where additional inducement was required to secure subscribers when the price of Stock and the rate of interest were not considered sufficiently inviting.

Long Annuities were granted in connection with the great loans raised in England for imperial purposes during the French wars of 1798-1815, of which a portion was issued for Ireland. A certificate of the amount chargeable was received yearly, and the English Government was credited with that amount. There is no record of the annuitants in the account books of the Irish Treasury.

Assignments, Register of.—There is a volume for annuities of 1773 giving number of annuity, date and particulars of assignment. Like particulars for annuities of 1777 are to be found in the Subscribers' and Nominees' Register.

Cash Books, 1800-1804.—These give *inter alia* the accounts of the clerk who managed the annuity payments.

Day Books (Rough), 1786-95.—Account of payments in respect of life annuities. The proper entry books were filled up from this series.

Journal, 1779--1806.—This contains the transactions between the Vice-Treasurer or Teller of the Irish Exchequer and the London agent of the Irish Government for the payment of annuities payable in London, and the expenses of management.

Letter Book, 1777--1832.—Departmental correspondence concerning annuities.

London Annuities, 1807-8.—Expenses of management.

Nominee Books.—These give in dictionary order lists of the persons nominated by the subscribers to the different annuities, with their abodes, descriptions, and the sums subscribed, and also a collective view of the nominees of annuities that had "fallen" owing to death of nominee or forfeiture.

There are two volumes for each of the three annuities. In the case of 1777 there is a volume giving deficiencies in description of subscribers or nominees.

Nominee Books of Personal Appearance, 1797--1806, and 1812--30.—These give lists of nominees who appeared personally for payment at the Treasury Office.

Receipt Books.—These are very important as showing the amounts actually received and the persons who obtained the annuities. There are two classes of receipt books, one kept by the Treasury and the other by the Pells Department. In the Treasury books the annuities payable in Dublin and London are kept in the same volumes, but in the Pells Department separate books were kept.

Treasury.	{	Annuites of 1773.		1773--1788.
		" " 1775.		1776--1788.
		" " 1777.		1778--1788.
Pells.	{	Annuites of 1773.	{	1775--1830.
		" " 1775.	{	1774--1830.
		" " 1777.	{	1776--1830.
			{	1776--1830.
			{	1779--1830.
			{	1778--1830.

Subscribers and Nominees, Register of.—These contain lists of debentures issued, date and number of issue, name and address of subscriber and nominee, and where the annuity was to be payable.

There are separate books for the annuities of 1773, 1775, and 1777, and there is an index.

Subscription Payment Book.—There are volumes for 1773 and 1775 giving names of subscribers and the particulars of the third, fourth and fifth payments of the instalments of the subscription. There is a similar volume giving third to sixth payments for 1777.

Loan Books.

The earliest loan charged on the Irish Exchequer, the record of which is preserved in the account books, was a sum of £33,050, at 10 per cent., advanced in 1692 by Sir Joseph Herne, Sir Stephen Evance, and Sir Wm. Scawen, of London, on security of the Quit and Crown rents.

Separate books were not kept for the payments of interest and principal, but the entries concerning them are to be found in the general cash books and ledgers. The greater part of this loan was paid off in 1697.

There are special loan books for subsequent loans; but abstracts of the accounts are entered in the Treasury Ledger and principal account books. They give the names of those who subscribed money for general or special purposes, those who were repaid, and those who received interest in the meantime. The loans were issued by authority of Parliament on debentures, annuities, lotteries, Treasury Bills, &c. It is difficult to classify the books dealing with transactions which are extremely complicated.

They naturally separate into two periods, one starting from 1715, when the second loan was issued, and ending in 1753, when the Irish public debt was practically paid off ; the other, commencing in 1759 and ending 1817, when the Irish debt was merged in the debt of the United Kingdom.

The financial arrangement in the seventh article of the Act of Union, which became operative on 1st January, 1801, rendered Ireland liable to 2-17ths of the public expenditure. Vast expenditure became necessary at this time in connection with the Napoleonic wars, and Great Britain was found much more capable of standing the strain of war taxes than Ireland. Loans were necessary in both countries, but the Irish debt increased, in proportion, much more rapidly than the debt of Great Britain. Finally the Irish debt reached the point at which amalgamation became necessary, and in 1817 the Irish debt merged in that of the United Kingdom.

In order to explain the nature of the books a short history of the loans is furnished down to the period when money began to be raised by lotteries, Treasury Bills, &c.

A sum of £50,000 was raised for public defence by virtue of a resolution of Parliament, 1715. The interest was 8 per cent. until 1724, and 7 per cent. afterwards.

The debt was increased by £150,000 in 1729, and it bore interest at 6 per cent. ; a further increase of £100,000 was made in 1731, and from this to 1741 the entire debt carried interest at the rate of 5 per cent.

In 1741 a loan of £125,000 at 4 per cent. was sanctioned. It was also enacted that £125,000 of the old debt should be reduced by lot to 4 per cent., and that the residue, which then consisted of £100,000, should continue to bear interest at 5 per cent.

A loan of £70,000, at 4 per cent., for the erection of batteries at Cork Harbour, was sanctioned in 1745, but only £58,500 seems to have been raised.

In 1749, the two sums of £125,000 and £58,500, at 4 per cent., were still unpaid, and £70,000, portion of the £100,000 bearing interest at 5 per cent., was also unpaid. The Vice-Treasurer was directed to pay off the sum of £70,000 at 5 per cent. then due, after 25th March, 1750, and out of the sum of £250,000 at 4 per cent. to pay off by lot a sum of £58,500. When these sums were paid off in 1750 the public debt consisted of £250,000 at 4 per cent., viz., £191,500 unpaid residue of the £250,000, and the £58,500 raised under loan for defence of Cork Harbour.

In 1751, £235,000, a portion of the £250,000 at 4 per cent., was still unpaid, and a further sum of £2,500 had been raised for defence of Cork Harbour. The Vice-Treasurer was directed to pay off by lot out of the balance in his hands a sum of £120,000, and in 1752, when this amount had been paid off, the public debt consisted of £117,500 at 4 per cent.

The entire debt, with the exception of outstanding arrears, seems to have been paid off in 1753.

A loan of £150,000 at 4 per cent., subsequently raised to 5, for the defence of the kingdom, was sanctioned in 1759. A further loan of £300,000 at same rate was sanctioned in 1761, but of this sum only £200,000 seems to have been raised. The debentures for this debt were called in to be cancelled and others issued in lieu thereof. A further loan of £400,000 at same rate was sanctioned, but of this sum only £300,000 seems to have been raised.

In 1763 the public debt consisted of £650,000 at 5 per cent., and it was enacted that of this, £300,000 should continue to bear interest at 5 per cent., and that £350,000, the residue chosen by lot, be reduced to 4 per cent. A further loan of £100,000 at 4 per cent. was sanctioned, but no part of it seems to have been raised.

The public debt, consisting of £600,000, partly at 4 and partly at 5 per cent., was consolidated in 1765, and the rate reduced to 4 per cent. A further loan of £100,000 at 4 per cent. was sanctioned, and debentures of £100 and £50 were issued to make up these sums. The new debentures were to commence and be numbered from the end of the previous debentures.

In 1767 the public debt amounted to £675,000 at 4 per cent., and a sum of £30,000 at $3\frac{1}{2}$ per cent. was raised under a loan for £100,000 sanctioned that year.

In 1770, £625,000 residue of £675,000 at 4 per cent., and £30,000 at $3\frac{1}{2}$, remained unpaid, and a further loan of £100,000 at 4 per cent. was raised to increase the Military Establishment.

The public debt amounted to £725,000 in 1771, portion being at 4 per cent., and the remainder at $3\frac{1}{2}$. A further loan of £200,000 at not more than 4 per cent. was raised to increase the Military Establishment, and the Vice-Treasurer was directed whenever he had a balance of £30,000 to pay off so much of the 4 per cent. debentures.

The entire $3\frac{1}{2}$ per cent. debt was paid off in 1773, and in the years 1773, 1775, and 1777, authority was given to raise the respective sums of £265,000, £175,000, and £166,000, by granting the annuities described under *Annuity Books*. (See above, page 60.)

In 1779 and subsequently, loans were raised by lotteries, Treasury Bills, &c., &c.

There is one loan book previous to 1730. From this period to 1756 they mainly consist of two series of receipt books for loan interest. One belonged to the Clerk of the Pells; the other belonged to the Vice-Treasurer, and was the counterpart of the books furnished by him to the Auditor-General. As the National Debt of Ireland ceased to exist in 1753 the last books of the series only deal with arrears of interest and debentures which were then paid off.

There are a few of the Vice-Treasurer's books for the loan of 1759, but they do not appear to have been kept for later loans.

Abstract Book, 1731--88.—Abstract of sums raised by debentures, Treasury Bills, and annuities during period of book.

Assignments, Registers.—These volumes give particulars of the different assignments of debentures issued for the various loans.

The same particulars are found in the receipt books:—

Loan of 1731,	...	...	...	1731--49
„ „ 1741 and 1745,	...	...	...	1742--53
„ „ (various years),	...	...	...	1765--83
„ „ 1780 (Lottery),	...	...	...	1782.

Bank Books.

Account Book, 1816--21.—Account of the Bank of Ireland with the Commissioners for reducing the National Debt.

Ledgers (Debt and Loan), 1797--1826.—These give the accounts of the Commissioners for reducing the National Debt with the Bank of Ireland and other banks, 1797--1826. One book contains an account of the various loans from 1799 to 1807, and the second, which commences in 1807, is a continuation of the loan accounts in the first.

Ledger (Stock), 1795--1826.—Account of the various kinds and amounts of Stock purchased for the Government.

Transaction Day Book, 1797--1821.—Account, in ledger form, of Stock in the Bank of Ireland, loan interest, &c. Stock is made Dr. to Bank for all payments on account of debentures redeemed, and Bank is made Dr. to Stock for sums received from the Treasury.

Cash Book, see *Annuities Cash Book*.

Discount on loan and lottery, 1782.

Letter Books, 1795--8.

Letters, &c., to the Treasury on matters connected with loans and lotteries.

Receipt Books.

These give the sums paid as interest, and are of two kinds—"Receipt books," and "rough payment books."

The regular receipt books give number of debenture, subscriber's name, state of interest, and signature of subscriber or nominee, together with a certificate from the Deputy-Clerk of the Pells. The rough payment books only contain entries of the names of the parties to whom interest was paid, and the number of the debenture or bill.

Sometimes this arrangement is reversed, the signature of recipient and the certificate of the Deputy-Clerk of the Pells appearing in the books which would otherwise have been rough payment books. In such case the books containing signature and certificate are regarded as receipt books, and the others as rough payment books.

There is one book for the period 1715-27 which gives an account for every subscriber or assignee to the loan of 1715. The particulars of assignments are also given. It is not strictly a receipt book, but as it is the earliest loan book it is classed with them.

1st. Receipt Books.—Various loans to 1753. 1715-1753.
" " after 1759. 1760-1806.

2nd. Rough Payment Books.—Some of these are rough books kept in the office temporarily, pending entries into regular account books, and they extend from 1769 to 1790.

The others are like the regular receipt books except that they want signature of recipient and certificate of Deputy-Clerk of the Pells. They consist of—

3½ and 4 per cent. loans and Short Annuities, ...	1790-3
3½, 4 and 5 per cent. loans and Short Annuities,	1794-5
3½ and 4 per cent. loans and Short Annuities, ...	1796-1806
5 per cent. loans and Short Annuities, ...	1796-1806

Receipt Books (Appendices), 1750-91.—There is a further class of receipt books which gives receipt for arrears of interest on debentures already paid off, as well as interest on debentures drawn to be paid off at a future date.

Subscribers, Registers of, 1761-1785 and 1795.

The receipt books give the names of subscribers and their assignees, but separate lists of subscribers were also kept. There is a special book giving the instalments of the loan of £400,000 subscribed by R. Shaw in 1795.

Subscribers, Registers of Debentures paid off, 1733-42.

The appendix books to receipt books and the receipt books themselves show when interest ceased, and, therefore, indicate when debentures were paid off; but for the above period regular registers were kept.

Lottery Books.

The only State lotteries in Ireland were in the years 1780-1, when debentures to the amount of £210,000 and £105,000, respectively, at 4 per cent., were issued to the fortunate subscribers. The interest was to continue until the debentures were paid off.

The loan receipt books contain the receipts for this interest. The other books are:—

Certificates, 1785-1804.—These give date of payment of lottery debenture, number of certificate, to whom paid, and amount.

Return of Prizes Outstanding, 1834.

Also see Bank and Loan Books.

Treasury Bills.

These were first issued under authority of the Act which sanctioned lottery loans (19 & 20 Geo. III., c. 2), and the amount under this Act was not to exceed £140,000 at 3d. per day per cent. interest. Other issues were made under subsequent Acts.

In 1784 the Government offered holders of Treasury Bills the option of exchanging their bills for 4 per cent. loan debentures, with a premium of 10 per cent. Bills to the amount of £15,250 were exchanged in this way, and the amount was thus transferred from the unfunded to the funded debt.

Receipt Books, 1780--1809.—These are similar to the loan receipt books. The (1st) receipt books extend as above, and (2nd) the rough payment books, 1790--1805.

Also see annuity cash books.

Vote of Credit.

In 1759 the House of Commons passed a resolution authorising a loan of £300,000 at 5 per cent. There are receipt books for interest paid in respect of sums subscribed extending from 1761 to Lady Day, 1762.

NAVAL BOOKS: GREENWICH HOSPITAL, &c.

Advertisements of Naval Prizes, 1809--29.

Answers to Applications for Prize Money, 1806--32.

Applications for Prize Money, 1806--18.

Attorneys to discharged Seamen, 1809--18.

Blotter, 1810--32.—Rough entries of payments of prize money.

Cash Book, 1806--29.—Account of Treasurer to the Hospital.

Certificates, 1803.—This volume gives number, name and abode of persons entitled to receive prize money.

Letter Book, 1806--32.—Correspondence with reference to prize money and of a departmental character.

Lists, 1782--1829, 1790--1830.—These give very full particulars regarding the out-pensioners.

Notifications, 1805--29.—Notifications of the distribution of prize money.

Orders, 1809--18.—The orders made on applications for prize money.

Prizes paid into Greenwich Hospital, 1805--29.

PARLIAMENTARY GRANTS.

Account of the grants voted by Parliament in 1831, together with the services, issues, and remains for the years 1831--4. After January, 1835, the then remains were taken as savings for the Session 1835 by Treasury letter of 13th March, 1835.

PARLIAMENTARY RETURNS.

These are very imperfect, many books being missing. They are of two kinds:—

1st.—Copy orders from the House of Commons and Lord Lieutenant, with the returns made thereon for the years 1771--1835.

2nd.—Returns furnished to the British and Irish Governments by the Vice-Treasurer as representing the Auditor-General during the years 1822--37.

PAY SALARY AND ALLOWANCE.—See *Ledgers*.

PAYMENT BOOKS.

1st.—*Pells Office, 1730--1798.*

The Clerk of the Pells was to keep a full account of all payments of public money made in the Treasury, and these payment books contain, under their proper heads, entries of all payments on the civil and military establishments, and for exceptional services. Of these very few books are missing.

Previous to 1788-9 they contain entries of every kind, but afterwards they were split up as follows:—

Civil, Military and Parliamentary, and Miscellaneous.

2nd.—Teller's Office.

These give an account of the weekly payments by the Teller of the Exchequer during the years 1804-37.

3rd.—Treasury.

These state whether payments were made by Exchequer acquittance or by Teller, and give name of receiver, sum, and service, during the years 1779-85.

See *Issue Books*.

PAYMENT AND RECEIPT BOOKS (*Treasury*).

There are two great series of these books. One commences in 1654, and ends in 1822; the other commences in 1577 and ends in 1736. Both series are defective, several books not being forthcoming, but they supplement each other, and, taken with the payment and receipt rolls and Collectors' Accounts, give an almost unbroken *résumé* of the public accounts from 1577 to 1822, when the office of Auditor-General was abolished.

Each book is divided into three divisions:—The first contains all the receipts into the Treasury; the second, all the payments in respect of the Civil List, and a statement from the Deputy Receiver-General that the balance of the receipts, after the payments on the Civil List have been made, is available towards payment of the Military List; and the last contains all payments on the Military List.

The payments are the same as those in the payment books of the Pells Office; one set of books signed by the Deputy Receiver-General was evidently prepared for the Auditor-General. The other set is a copy, and was always kept in the Treasury Office.

These books give the payments of every kind in classified form, but the receipts are sometimes only given in the form of abstracts to show the charge on the Treasury.

Down to March, 1794, the payments mainly consisted of the Civil List, Military List, Extraordinaries, including Parliamentary payments and payments on King's letters, and appropriated duties, and these payments were made from the funds realised from the hereditary revenue, additional revenue, appropriated duties, and loans.

After March, 1794, the Consolidated Fund was formed from the hereditary revenue, additional duties, and loans; and Appropriated Duties were raised as before. The entire revenue of the country consisted, therefore, of Consolidated Fund and Appropriated Duties, and from these were paid the Civil List, pensions, the list for military purposes, and other payments as before. Appropriated Duties were always paid for the purposes to which they had been appropriated.

In 1760 the entire revenue, consisting of Hereditary Revenue, Additional Duties, Appropriated Funds, and Loans, comprised the following sub-heads, viz.:—Ordinary revenue from the several collectors; other revenue from the same collectors appropriated to Loan, Linen, Tillage, Cambric, Protestant Schools, and Lagan Navigation; Quit and Crown Rents, Casual Revenue, Duty on Wrought Plate, Poundage of Additional Duties, Dismissed Collectors, Military Repayments, Subscription to Loan.

In 1795 the entire revenue, consisting of the Consolidated Fund, and Appropriated Duties, comprised the following sub-heads, viz.:—Ordinary Revenue, Quit Rents, Casualties, Stamps, Postage, Duties on Wrought Plate, Public Coal Yards, Wool Licences, Tax on Salaries, Poundage, Pells Fee, Loan and Bills, Lottery, Military Repayments; and the Appropriated Funds were for Loan, Linen, Lagan Navigation, Improving Dublin, Irish Fisheries, and King's Inns.

In 1760 the payments on the Civil List are classed as Exchequer, King's Bench, Chancery, Common Pleas, State Officers, Incidents, Custom Officers, Perpetuities, Appeals, Pensions, French Pensioners, Non-conforming Ministers, Concordatum, Prizage, Commissioners and Overseers of Barracks, Admiralty, Commissioners of Accounts, Linen, Cambric, Protestant Schools, Printing the Journals, &c., Roman Catholic Academy.

The Appropriated Funds include Loan, Lagan Navigation, Improving Dublin, Lighthouse on the Isle of Arran; other Appropriation Accounts were Linen, Irish Fisheries, Lighthouses round the coast, and King's Inns.

In 1795 the heads of payments were similar.

PAYMENT AND RECEIPT ROLLS.

These Rolls properly commence in 1545, but with them are deposited two rolls of a similar nature—remnants of an older series.

The oldest Roll, extending over the period T23-T24, Ed. I., 1295-6, contains an account of sums delivered out of the Exchequer, and other sums paid for necessary expenses. It shows the fees paid to the Treasurer and other officers of the Exchequer, and the office expenses of the Exchequer; fees to the Lord Chancellor, Justices of the Bench, Keepers of Castles, &c. This and a similar Roll for 30 Ed. I. are printed at pages 124 and 166 of Volume I., Record Commissioners' Reports.

The second is a Counter-Roll giving the Chamberlain's receipts, H43-T45, Ed. III., 1369-71.

The Payment and Receipt Rolls (proper) commence at 1545, and are the engrossed accounts passed before the Commissioners of Accounts, who sign them. They are practically copies of the payment and receipt books described immediately above. They cease in 1822.

The Military Account Rolls practically only commence in 1623. There is a special military roll, 1575-9, and two military ledgers 1579-84, and 1586-7. These give minute information concerning all military payments and exceptional services, such as rewards for captures of rebels, conveying letters, and other acts to facilitate Government.

The absence of the other books and rolls is a great loss to Irish history.

PELLS OFFICE.

Precedents.—This volume extends from 1776 to 1798, and contains miscellaneous entries of forms for certificates, receipts and accounts furnished; copies of various King's letters authorising issues of money, appointing Treasury Commissioners, and the principal officers of the Treasury and Pells Offices.

See *Abstracts, Fees, National Debt, Life Annuity and Loan Receipt Books, Payment Books, Receipt Books, Revenue Collectors' Payment and Acquittance Books.*

PENSION BOOKS.

Pension Accounts, 1830-7.—Payments and receipts of Tellers of the Exchequer on account of pensions. There are also:—

1st.—*Pension list* extending from 1753 to 1826 giving an account of the pensions charged on the Civil List previous to 1827.

2nd.—*Pension list* extending from 1777 to 1779, with an account of the arrears thereon.

3rd.—*Pension list* extending from 1793 to 1833.

4th.—*Pension list* of Houghed Soldiers, 1796-9.

(Special Acts, Secret Annuities, &c.), 1801-37.

5th.—*Pensions payable out of £240,000 voted in 1831, being those formerly on the Civil List, but not appearing in that of Wm. IV.*

Pensions Payment Book, 1830-3.—Payments of Civil List Pensions.

Printed Pension Lists, 1831-2.

Warrant, 1831.—Royal Warrant regranting pensions formerly on Civil List, and list of salaries charged on same.

POPULATION ABSTRACTS.

Abstracts of population under the Act 52 Geo. III., c. 133, arranged according to counties.

POST OFFICE BOOKS.

There are a good many Post Office accounts for the period 1805--17. The following is a complete list:—

Abstracts.—See Abstracts, Post Office.

<i>Accounts,</i>	...	...	...	...	...	1810-16
,,	(<i>Sundry papers</i>),	...	...	...	...	1811-16
,,	<i>Accountant-General</i> ,	<i>Check Account</i> ,				1810-11
,,	<i>Allowances Deputy Postmaster</i> ,					1816-17
,,	<i>Postmasters</i>,	...	...	...		1810-12
,,	<i>Balance (General)</i> ,					1809
,,	<i>Balances</i>,	...	...	...		1810-11
,,	<i>Deputy Postmasters</i> ,					1809-11
,,	<i>Bills</i>,	...	...	...		1805
,,	<i>Bye and Cross Roads, Letter Ledger</i> ,					1811-12
,,	<i>Bye letters, Salaries and Allowances</i> , ...					1812-15
,,	<i>Charges, Penny post, Collectors</i> ,	...				1810-11
,,		<i>Letter carriers</i> ,				1811-14
,,	<i>Collectors' receipts and payments</i> ,	...				1812-13
,,	<i>Deputies' credit and debit articles</i> ,	...				1810
,,	<i>Deputy Postmasters, Book of Proof</i> , ...					1809-11
,,	<i>English and country Letters, Journal</i> ,					1805
,,		<i>Ledger</i> ,				1805
,,	<i>Letters via Donaghadee</i>,	...	...	...		1810-15
,,	,, <i>Holyhead</i>,	...	...	...		1810-11
,,	,, <i>(paid)</i>,	...	...	...		1814-15
,,	,, <i>Waterford</i>,	...	...	...		1805, 1810-15
,,	,, <i>(paid)</i>,	...	...	...		1810-13
,,	<i>Letter carriers' pay lists</i>,	...	...	...		1812-17
,,		<i>wages</i>,	...	...		1810
,,	<i>Penny post</i>,	...	...	...		1805, 1810
<i>Establishment</i>,	...	...	...	...	...	1810
,,	<i>(Guards)</i>,	...	...	...		1810
,,	<i>Mail Coach</i>,	...	...	...		1810
<i>Letter Books, see Letter Books, Postmaster-General.</i>						
<i>Receiving House and Messenger List</i> , ...						
<i>Vouchers with accounts, list of</i> , ...						

PUGET, BAINBRIDGE & Co.

This was a great London banking company. The Irish Treasury transacted all its English business through this house, and several other matters with reference to loans, &c.

Account of Receipts from Puget & Bainbridge being the quarterly amounts paid by them into the British Exchequer on behalf of the Irish Treasury for Sinking Fund, Interest on Government Stock, Long Annuities, and expenses of management. Every account is signed and dated by the Deputy-Clerk of the Pells, and the payments are recorded in the Payment and Receipt Books, page 66, &c. They extend from January, 1798, to January, 1817.

Bills, 1799-1804.—These seem to be lists of the Bills drawn by the Irish Treasury on this house, together with accounts for the various parties by whom they were cashed.

See *Letters to Treasury re Loans*.

REBELLION OF 1798.

See *Voluntary Contributions*.

RECEIPT BOOKS (TREASURY RECEIPTS).

Receipt Books.

The books containing entries of receipts into the Treasury were kept in different departments according to the annexed list; but as they deal with the same transactions they are here classed together.

For their respective periods they record receipts of every kind, and their scope can be understood on examining the principal classes of receipts at page 66, or the more detailed list at page 71.

Every receipt had to be entered with the Chamberlains and Clerk of the Pells, as well as the Vice-Treasurer, and these officers were a check on the Vice-Treasurer, who was responsible for the amounts entered by these officials.

Books signed by the proper officer in each department were delivered to the Auditor-General to be compared with similar books from the Vice-Treasurer and the vouchers in his possession.

The books are counterparts of one another, and contain under their proper heads the amount of revenue received; to explain their scope see the list of the principal sources of revenue in the years 1760 and 1795, given at page 66.

Copies of the books supplied to the Auditor-General were kept in the office of the Clerk of the Pells.

Some few books, which belong to the Chamberlains or Clerk of the Pells, are included in the Vice-Treasurer's receipt books, as they are really counterparts, and previous to 1660 there are very few books for the Chamberlains and Clerk of the Pells.

<i>Chamberlain (first),</i>	...	...	...	1660--1784
<i>(second),</i>	...	...	...	1661--1784
<i>Pells, "</i>	...	...	...	1660--1795
"	...	...	...	1727--1786
<i>...Treasury,</i>	...	...	...	1567--1788

Receipts, 1806--35.

Weekly accounts of receipts of revenue of every kind, from England as well as Ireland, including repayments of wages to seamen, profits on Loans, Lotteries, &c.

Receipts (Rough), 1800--37.

The rough receipt books contain weekly accounts of receipts into the Treasury.

RETURNS.

Returns of meal imported from America during the years 1800--1 by vessels touching at Cork for orders, sales thereof in Dublin, and the accounts of Government contractors for importing same.

Returns relative to the expense and maintenance of the poor of England, 43 Geo. III.

REVENUE BOOKS.

The nature and classes of the public revenue can be gathered by referring to the lists of receipts at page 71. The machinery for collecting it is described at page 70 (Collectors' Accounts). The principal and finished accounts are to be found in the payment and receipt books and rolls, cash books, &c., but the following books, which were subsidiary to these or kept for a special purpose, give much information. In 1804 separate Commissioners for Excise and Customs were appointed, thus completing a difference which had previously existed in the collection of these classes of revenue. On this account Revenue Books will be divided into Customs, Excise, and General Revenue Books.

Customs.

Bills, 1808--9.--Particulars of Bills received from the Collectors of Customs.

Incidents, 1811.--Payments in respect of incidents.

Letter Books, see Letter Books (General).

Excise.

Bills, 1808.--Particulars of Bills received from Excise Collectors.

Establishment Books, 1793--1812.--Quarterly returns of districts, officers and others on the establishment, together with their pay for the years 1793--1812.

Instructions for Gaugers, 1781.

Instructions for Inspectors, 1781.

Also see *Revenue Books, Customs.*

Letter Book, 1779-1803.—This book contains the General Orders.

Also see *Letter Books (General).*

General Revenue Books.

Abstracts, see Abstracts (General).

Approbations, 1800-6.—Approbations of His Excellency to memorials from the Customs and Excise departments.

Balances, 1795-1823.—Weekly remains or balances. The weekly abstracts give the receipts, issues and remains in the Treasury, the remains being the balances in the Teller's hands. This balance was distributed among the various branches of the Consolidated and Appropriated Funds, and the books are really counterparts of the "remains" column of the weekly abstracts.

Bills, 1804-7.—The Receiver-General's returns of Bills from the Revenue Districts.

Also see *Revenue, Customs, and Excise.*

Bills (Stamps), 1805-7.—Like returns in respect of Stamps.

Casual Revenue, 1829-37.—Returns of the Casual Revenue.

Collectors' Accounts, 1649-1822.

A sketch of the heads of the Revenue dealt with by the Revenue Collectors in 1790-1 is given on pages 71-2 to explain the nature and scope of their duties. Roughly speaking, they embrace Quit and Crown Rents, Customs, Excise, Seizures, Hearthmoney, &c.

During the Commonwealth Ireland was divided into Revenue Precincts and the Collectors accounted for the revenue received by them taking credit for salaries, expenses, and payments made on order.

During the greater part of the reign of Charles II. the largest part of the Revenue was farmed at fixed sums, and the farmers having paid, when directed, any demands warranted by the Establishments, sent in their accounts and took credit for these.

Commissioners of Revenue were appointed in 1682, on the expiration of the farm of the Revenue. All Ireland was divided into Revenue districts. Collectors were appointed to levy the various branches of the Revenue, subject to the directions of the Commissioners of Revenue.

The Collectors' accounts of receipts and payments (including salaries and expenses), with vouchers in support of same, were sent in quarterly, checked and audited, and deposited with the Auditor-General. Their receipts, after deducting salaries, expenses, and monies paid on acquittance or by order, were paid into the Treasury. These accounts give, from quarter to quarter, a very good idea of the commerce and various industries in the country, subject to taxation, and the persons engaged thereat. In this way they indirectly furnish extensive material for family history, as they give the names of the various persons to whom money was paid, &c. Every Collector acted as a Government banker, for, at a time when banking was in its infancy, if the Government desired to make a payment to somebody living, say, near Ennis, Cork, or Dingle, it simply sent him a "receipt" on the local Collector, who paid the amount when the payer handed him the Treasury receipt duly endorsed. The expense of coming to Dublin, or of sending money first to Dublin and afterwards to the locality where it was to be paid, was obviated in this way.

This receipt was called an "Acquittance," and could always be met by the Collector to whom it was issued, as the funds in the hands of the different Collectors were always known from their returns.

Military payments, bounties, &c., were very often paid in this way, and the accounts, accordingly, are full of the most valuable information. They cease with the abolition of the office of Auditor-General in 1822.

The Commissioners of Revenue were succeeded early in the nineteenth century by the Commissioners of Customs and Excise.

Stamps and Post Office Revenue were not levied under this system.

The accounts commence in 1649, but are very imperfect to 1683, when the Collectors' quarterly accounts commence.

As an example of the different CHARGES and HEADS of REVENUE and EXPENDITURE appearing in the books of Public Accounts of the Kingdom, the following Summary of the annual Balance Sheet is given as printed in the "Commons Journals," vol. xv., app. pp. xxiv.-xxv., for the year ending Lady-day, 1791 (the balances on hand from the previous year being omitted).

RECEIPTS.	PAYMENTS.
	HEREDITARY REVENUE.
Customs Inwards.	Salaries on the Revenue Establishments.
Customs Outwards.	Incident Charges.
Imported Excise.	Salaries, Pensions, and Gratuities.
Prizage on Wines.	Drawbacks.
Light-House Duties.	Portage Bills.
Fines and Seizures.	Corn and Flour exported.
Forfeitures.	Inland Carriage of Corn and Flour to Dublin.
Casualties.	Corn and Flour brought Coastways to Dublin.
Ireland Excise.	Corn and Flour brought Coastways to Ulster.
Ale Licenses.	Fishing Vessels.
Wine and Strong Water Licenses.	Irish cured Fish exported.
Storage.	Irish Coals brought to Dublin.
Quit, &c., Rents.	Coarse Linen and Canvas exported.
Hearth-money.	Irish Manufactured Fish Oil.
Proportion of the Duties on Teas.	Wrought Silk exported.
	Light-House Expenses.
	Wine Warrants to Privy Counsellors.
Tobacco.	Quarantine Expenses.
Wine.	Rewards for apprehending Deserters.
Muslin.	Rewards for Tobacco burned, which would not sell for the Duty.
Foreign Romals.	Allowance claimed for Hearth-Money Collectors Balances.
Foreign Paper.	Arrears of Inland Excise.
Foreign Silk Manufacture.	Salaries to Hearth-Money Officers.
Vinegar.	Hearth-money and Carriage Duty, Incidents, and Allowance to Constables.
Hops.	Officers Fees on Bounties.
Earthen, Japanned, and Lacquered Wares.	Salaries to Inspectors of Fisheries.
Raw Sugar.	
Refined Sugar.	Malt brewed.
Ten Pounds per cent. on Foreign Dry Goods.	Tobacco.
Articles in the French Treaty.	Wine.
Iron and Steel Wire imported.	Raw Sugar.
Six Pounds per cent. on Retailers.	Refined Sugar.
Rosin.	Muslin.
Beer imported.	Foreign Romals.
Résidue of the Duties on Teas, after applying £7,300 to the Hereditary Revenue.	Wrought Plate.
Cider Licences.	Wrought Silk.

RECEIPTS— <i>continued.</i>	PAYMENTS— <i>continued.</i>
ADDITIONAL DUTIES— <i>continued.</i>	
Ale and Beer, &c.	
Articles in the Act for the Advancement of Trade.	
Duty on Carriages.	
Five Pounds per cent. on Customs, Excise, &c.	
Five Pounds per cent. on the Duties on Teas and Wines.	
Inland Excise on Malt.	
Inland Excise on Tobacco.	
Inland Excise on Coffee.	
Residue of the Duty on Coffee, after applying £350 to the Linen Manufacture.	
Turpentine Oil.	
Foreign Corn, &c.	
Damask Napkinning, &c.	
Linen Rags exported.	Salaries to Stamp Officers.
Cards.	Incident Charges, &c.
Dice.	Discount allowed on Payment of £10 and upwards.
Wrought Plate, including £1,715 9s. 3d. received in the Treasury.	Salaries to the Officers of the Post Office.
Tallow.	Incident Charges. Allowances, &c.
Tobacco Manufactures.	Payments made to the Vice-Treasurers in the years ended at Lady-day, 1791, viz.:—
Tobacco Merchants.	Ordinary Revenue.
Grocers.	Quit Rents.
Tanners.	Casualties.
Licenses.	Wrought Plate.
Candle and Soap Manufactures.	Dismissed Collectors.
Spirit Factors.	Stamp duties, including the sum of £5,292 2s. 2d. towards Lottery Expenses.
Manufacturers of Paper Hangings.	Post Office Revenue.
Goldsmiths.	
Coffee Houses.	
Coffee Dealers.	
Hawkers and Pedlars.	
STAMP DUTIES.	
Stamped Vellum, Parchment and Paper, and Value of Vellum, Parchment and Paper, and Penalties, including £5,424 17s. for Licenses to Lottery Office Keepers, and for Lottery Policies of Insurance, and Lottery Fines, &c.	Balances at Lady-day, 1791.
POST OFFICE.	
Postage of Letters and Expresses, and allowance from Great Britain in lieu of Packets, Postage, &c.	
	On the Collectors' Accounts.
	Arrear on Malt Duty, not payable for one Month.
	In the Hands of the Paymaster of Corn Premiums.
	Due by dismissed and deceased Collectors.
	On the { In Hands of Collectors of Excise, Stamp Duties. { In the Hands of Stamp Officers.
	In the Hands of the Treasurer of the Post Office.

Collectors' Payments and Acquittance Books.

These books give an account of payments by the Revenue Collectors, on account of the Treasury, of money they had collected. The money formed portion of the Treasury Receipts, but instead of being received directly from the Revenue Collectors, was paid to third parties, who handed in Treasury Receipts for the amount. The object of this is explained in description of Collectors' Accounts above.

Acquittance Books (Pells), 1688-1726.—These give an account, in day-book form, of acquittances issued to Revenue Collectors. There is a volume for 1705-10, from the Second Chamberlain's office, which is a duplicate of preceding volumes for corresponding period.

Acquittance Books (Treasury), 1718-96.—These give an account of cash received from the Revenue Collectors, and also of acquittances. Acquittances presented for payment to a Collector gave name of party, Collector for whom issued, and often the service for which it was issued.

Deputy Receiver-General's Books.

Cash Book, see Cash Books, General.

Journal, 1779-85, 1788-95.—Journal of entries in Deputy Receiver-General's Cash Books.

Ledgers, 1788--95.—These are styled Collectors' Ledgers, and contain accounts of different Collectors and Bills receivable. These accounts are kept in different volumes towards end of series.

Ledger (Miscellaneous), 1752-77.—Special accounts of various persons drawn up in ledger form by direction of the Deputy Receiver-General. They were prepared for special purposes, and the particulars are taken from the cash books of the Teller of the Exchequer, who was his executive officer.

Letter Books, 1784-95.—Copies of letters acknowledging receipt of Bills or remittances from bankers and collectors of revenue; or forwarding Bills or receipts to the former and acquittances to the latter.

Register of Bills Receivable, 1783-95.—These give date of receipt of remittance, from whom received, date of Bill, by whom drawn, on whom, and in whose favour, whether at date or sight, when accepted, when due, number, and amount.

Exchequer Specimen Books.

Book containing forms for Bills and letters concerning receipt and payment of money, Cash Book, Certificates, General Imprest Roll.

Incidents, 1792--1816.

Accounts furnished to the Treasury by the Commissioners of Revenue of sums expended at the various Revenue districts in collection of the Revenue ; and consisting of office expenses, salaries, allowances, and bounty. Separate books were kept for part of the time.

Customs and Excise, 1792-1807. { Customs, 1807-16.
Excise, 1807-16.

See *Collectors' Accounts*, page 70.

Orders.

General Orders, 1804-5.—Orders relating to the collection and payment of Revenue.

Treasury Orders, 1804-17.—Orders from the Treasury directing the Commissioners of Customs and Excise to report on various matters.

Treasury Orders, Register of, 1804-17.

Port Establishment, 1795.

Quit Rents, &c., 1792-1803.

Account of Crown and Quit Rent received.

Receipts, 1793--4, 1810--14.

Weekly receipts for Customs, Excise, Stamps, and totals.

Reference Book, 1796--9.

Orders from the Treasury with reference to repayments and arrears directed to the Accountant-General or the Commissioners of the Revenue.

Returns.

Return of bonded stuffs from various ports, 1809.

Returns (Inland Department), 1798.—Weekly returns of the Receiver-General for the Inland Department.

Seizures, 1795--8.

These books give name of port, goods seized, by whom seized, net produce, how disposed of, authority, Crown and officers' respective shares.

There is an index to seizures for 1809.

Specie Books.

Collectors' Specie Books, 1797--9.—Weekly abstracts of specie and notes in the Collectors' hands.

General Specie Books.—These books are partly cash books and partly journals of receipts and payments in the Treasury, either in the Teller's or Vice-Treasurer's department. They commence in 1742 and end in 1798. Only a few books remain.

ROYAL HOSPITAL, KILMAINHAM.

Receipt book of the Treasurer for 1690.

SALARIES.

Salaries to constables and allowances to judges chargeable on the Civil List from 1796 to 1833.

Salaries of a similar nature chargeable on the Consolidated Fund from 1833 to 1837.

See also *Ledgers and Payment and Receipt Books.*

SAVINGS BANKS' BOOKS.

By the Act 57 Geo. III., c. 105, for encouraging Savings Banks, sums of money were paid into the Bank of Ireland to the credit of the Commissioners for reducing the National Debt, and on account of various Savings Banks in the following manner:—

Three of the trustees of any Savings Banks, maintained solely for the benefit of the depositors, and no interest therein being claimed for any trustee or officer, issued an order directing the payment of a sum of money into the Bank of Ireland to the account of the above Commissioners and authorising the party making the payment to receive a Saving Bank debenture therefor. This order was presented to an officer of the Commissioners, who granted a certificate that he had seen the order, and on delivery of the said certificate and payment of the said sum, the officer within five days after payment, delivered a debenture containing a receipt signed by a Cashier of the Bank of Ireland for the amount, and carrying interest at the rate of three pence per cent. per day. The principal and interest of such debentures were chargeable on the monies or funds standing to the credit of the said Commissioners in the said Bank.

The interest on debentures was to be paid annually on the 5th April, or on demand, and on receipt of the interest the debenture was delivered up to be cancelled, and a new debenture was issued in lieu thereof.

Day Books, 1817-23.

These are really Journals: when a payment was made in favour of a particular Savings Bank the Bank of Ireland was debited for the amount to the Savings Bank which received a debenture for the amount, and the Bank and Savings Bank were credited with the amount of Stock purchased.

Debentures Cancelled, 1818-28.

These debentures were delivered up on receipt of interest and gummed to receipt blocks, which contained the receipts of the Cashier to the Bank of Ireland for the sums received from the Savings Banks, and placed to the account of Commissioners for reducing the National Debt. Some blocks are not filled up.

Receipt Forms, 1827-8.

These are the receipt forms for half-yearly interest.

Superintendents' Certificates, 1827-8.

Certificates from the proper officer of the Commissioners for reducing the National Debt, on receipt of which the Cashier of the Bank of Ireland was authorised to receive payments from the Savings Bank and place same to the account of the said Commissioners.

SAVINGS BANK (ST. PETER'S PARISH, DUBLIN).*Day Books, 1818-48.*

These contain weekly accounts of lodgments. The books are divided into two series, the totals of No. 2 being transferred to No. 1. Some books are missing.

SHERIFFS' ACCOUNTS.

Account of Issues, Fines, Proffers, Goods of Fugitives, &c., 1737-56, 1803-36.

Debits, 1832-3.

Tots, 1825-34.

STAMP OFFICE ACCOUNTS, 1774-1831.

Accounts of the Commissioners of Stamps.

See also *Abstracts, Letters, and Letter Books.*

SUFFERING LOYALISTS' BOOKS.

Claimants, list of, 1799.

Compensation to Loyalists, 1800.

Day Books, 1799-1804.—These contain the sums paid to the agents of Suffering Loyalists.

Ledger comprising the years 1799-1800.

TELLER OF THE EXCHEQUER.

Cash Books, see General Cash Books.

Journal, 1777-1798.

Rough memorandum books of Treasury receipts and payments kept in the Teller's office.

Journals (Rough), 1764-1795.

Rough memorandum books kept by the Teller's cashier, which are entered regularly in the Journals.

Ledgers, 1740--1794.

Accounts dealt with in Teller's Cash Books, Journals, and rough Journals.

Lodgments, 1813--1822.

Bank returns of Teller's Lodgments.

See also *Abstracts, Cash Books, Letters, Letter Books, Payment Books.*

TITHE BOOKS.

Tithes under Clergy Relief Act, 2 Wm. IV., c. 41.

Abstracts.—These furnish abstracts of Tithes recovered in 1832 under the Act, expenditure with reference to same, and appropriation thereof.

Repayments of Advances under the Act 4 Geo. IV., c. 9, 1826--31.

Tithes under the Million Act, 3 & 4 Wm. IV., c. 100.

Advances, 1834--8.—Sums advanced out of the issue of Exchequer Bills for the relief of Tithe owners, and sums repaid on account of such advances.

Draft Book, 1834--8.—A rough draft book giving particulars of the drafts issued by the Teller on account of the previous advances.

Repayments of the previous advances during the years 1835--7, and an index thereto.

Warrants, 1831--3.—These are the Warrants of the Lord Lieutenant addressed to the Vice-Treasurer, together with the orders from the latter directing the Teller to make payments pursuant to the Act 3 & 4 Wm. IV., c. 100, and to accept receipts for the same.

See also *Ecclesiastical Revenue.*

TRADE AND MANUFACTURES.

There was a commission for relief of trade and manufactures under 1 Geo. IV., c. 39. The following books remain from this commission:—

Letter Books, 1821--55.

Minute Books, 1820--54.

Notices to pay instalments and interest, 1820--32.

TREASURY BOOKS.

The principal Treasury books appear under the great classes of *Abstracts, Cash Books, Ledgers, &c.* The following are of a subsidiary nature:—

Bills.—An account of Bills and debentures paid off during the years 1801--12.—See *Loan Books.*

Cash Books, 1783--95.—These were kept to show the position of the Deputy Receiver with regard to the Vice-Treasurer.

Fair Books.—Cash books containing in fair form the items appearing for the common date in the rough receipt and payment books. They comprise the years 1717--25.

Letters, Abstract of.—This abstract refers to letters dealing exclusively with revenue during the years 1804--7.

Payment Book, 1795.—An account of payments made pursuant to Act of Parliament, together with arrears undischarged, and charges against the Sinking Fund.

Payment Book (Military), 1800.—This gives payments in respect of the military establishment in Ireland for the year 1800, and furnishes name of party or agent, amount due, date of payment, and number of warrant.

Poundage Accounts.—There are two series of these accounts:—

1st.—Extending from 1741 to 1776, gives the state of the Vice-Treasurer's poundage account for this period.

2nd.—Extending from 1707 to 1785, furnishing personal accounts of the various persons entitled to portions of the poundage and fees.

Powers of Attorney, 1822–35.—Registers of Powers of Attorney to receive money, &c.

Powers of Attorney.—Index, 1800–7.

Receipt Book for the year 1810.

Receipt Books of sums paid into the Bank of Ireland during the years 1836–7.

Rough Issue Book for the year 1794, arranged according to accounts, and giving amounts only.

Salary Book.—Salaries of Vice-Treasurer's office during the years 1823–39.

Stationery Books.—Accounts of stationery used in the Treasury:—*Day Book*, 1773–8; *Journal*, 1772–7; *Ledger*, 1772–7.

VOLUNTARY CONTRIBUTIONS.

Day Books.—These give accounts of the subscriptions received for defence of the country in 1798, and they extend over the years 1798–9. There is also a rough copy with these books.

Ledger giving personal accounts, 1798–9.

Payment of Expenses incurred with reference to prisoners, &c., 1798.

VOTES.

Civil and military payments in the year 1833 under various warrants from the King to the Vice-Treasurer.

VOTE OF CREDIT PAYMENT BOOKS, 1801–16.

These volumes give an account of the sums paid under the different votes of credit. One volume is missing.

WOOL ACCOUNTS.

Bonds, 1706–20.—These furnish particulars of Bonds given by persons who had licence to export wool into England, with entry of English certificate to discharge the same.

Licences, 1704–20.—An account of wool exported from Ireland with particulars of English licences for exporting same.

WORKS, BOARD OF.

Workmen's Accounts, 1802–28.—Quarterly accounts of tradesmen, artificers, and clerks. Some of the accounts are not forthcoming.

See also *Abstracts*.

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